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IMPARTIAL INQUIRY

INTO THE

PRESENT STATE

O F

PAROCHIAL REGISTERS;

CHARITABLE FUNDS;

TAXATION AND PARISH RATES.

B Y

JAMES LUCAS, SURGEON.



Adgit Regula.

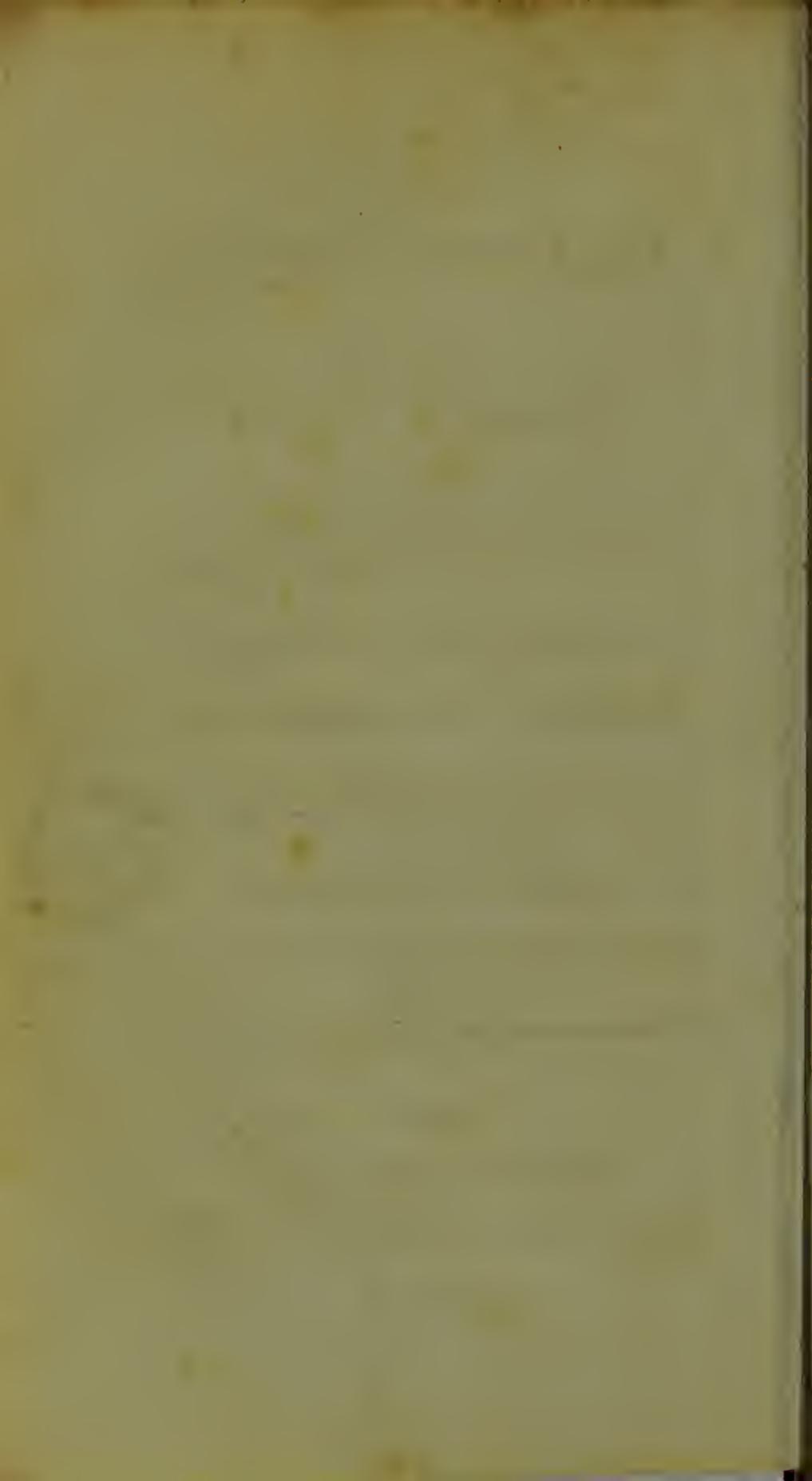
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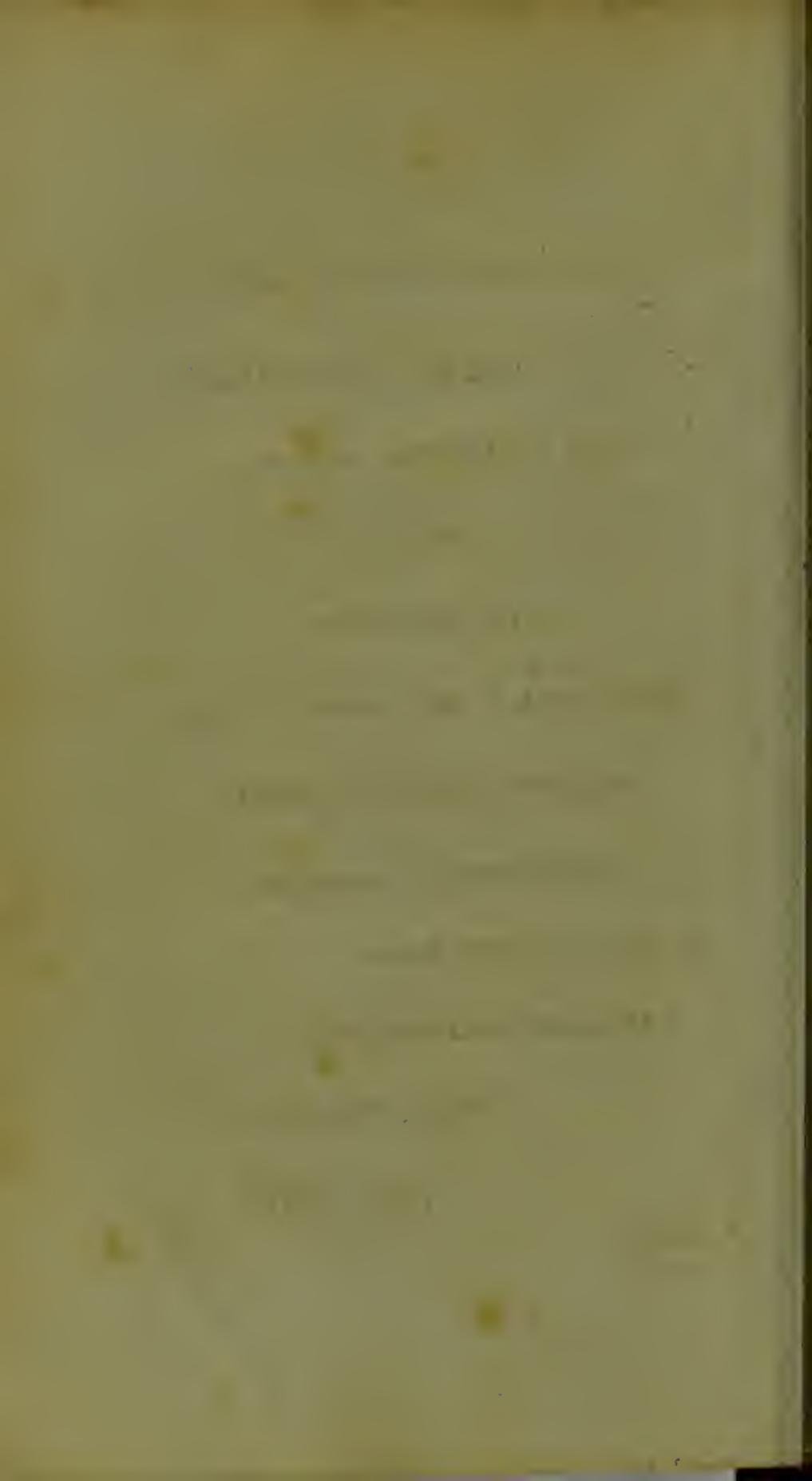
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[1791.]



TO
THE RIGHT HONOURABLE
JOHN LORD SHEFFIELD,
THE FOLLOWING REMARKS
ARE,
WITH PERMISSION,
AND FROM A DUE SENSE OF HIS
LORDSHIP's SINGULAR MERIT,
RESPECTFULLY INSCRIBED,
BY HIS LORDSHIP's MOST
OBLIGED, AND OBEDIENT,
HUMBLE SERVANT,
THE AUTHOR.

LEEDS,
AUG. 1, 1791.



INTRODUCTION.

I Would not have my readers imagine, that a conjunction of matters, apparently so unconnected, was originally designed ; yet the fundamental principle proposed is alike applicable to each subject. Although this nation may boast of unrivalled perfection in the management of many public concerūs, yet a stricter uniformity and regularity are wanted in others. This may, in some cases, arise from a sufficient provision not having been made to support the necessary expense ; and yet, even in charities, it has been experienced, that such needful costs have always been repaid by additional benefactions. Unless I am greatly deceived, a considerable reformation is capable of being effected in each of the subsequent topics, and the benefits to be derived are highly worthy of public attention. I am far from wishing to be understood, that what is subjoined will include a perfect system of such important business ; but it seemed probable, that the result of an extensive inquiry, impartially related, might give an insight into the present state of these essential concerns, and promote further investigations and

and discoveries. It may not be amiss to observe, that in a variety of methods almost every thing required in each respective department has occurred, and therefore a model might be nearly formed from what is already in use. The accomplishment of such an event would tend to secure property of great magnitude to its peculiar owners; would diminish public demands; and considerably augment the revenue. Those who would profit by such regulation, would be persons who have previously been injured. I forbear to censure any particular place; and thus publicly acknowledge my numerous obligations to those gentlemen, without whose friendly assistance my inquiries could not have been prosecuted. At least two out of three of the following subjects were as unlikely to have attracted my notice, as any other whatever; yet I was insensibly led to examine them from their defects in point of form.

The essay upon parish registers originated in an examination of such records for medical purposes; and it appeared to me, that the necessary information must be inconclusive, unless some GENERAL regulations could be obtained. The more I examined these memorials, the more forcibly I was impressed with their importance, and the necessity of reformation; and I have since found my sentiments

sentiments confirmed by an instructive chapter upon these records, published by the present Bishop of Durham,* in which he says, “To the care and fidelity of the Parochial Clergy the State has committed the custody of Baptismal, Marriage, and Burial Registers.” And his Lordship adds, “Real and extensive benefits would, in my coolest judgment result from the introduction of a better form of Register, than at present in common use.”

When charitable institutions are commencing they should be industriously cherished; and when advanced and formed, those who may be oppressed by abuses, should be, with equal assiduity, protected.—There are many unjust things authorised by custom.

The mutability, and the perplexed state of taxation and parochial rates, cannot, on the most superficial inquiry, fail to produce discontent and dissatisfaction.—The present state of them may answer a description in Horace—“Ut nec pes, nec caput uni reddatur formæ.” What is somewhat extraordinary, parish rates, which should be apparently less complicated, are much more irregularly managed than taxes. May not the superior method of one compared with the other be attributed to greater uniformity,

formity,

* Letter to the Clergy of the Diocese of Salisbury, p. 35.

formity, and the allowance frequently made to collectors? A merchant of my acquaintance assured me, that he ascribed much of his success, in acquiring an immense fortune, to a determinate regularity in all his transactions; and a similar advantage seems to have been the result of strict order in a state. “In tantas brevi creverant opes sanctitate disciplinæ.” LIV.—If the increase of wealth is universally esteemed; if its augmentation depends upon uniformity; what arguments need be further advanced to recommend, what has been experienced to be practicable? If beneficial regulations can be obtained, it is of little importance by whom they are solicited. In selecting, abridging, and arranging the materials, the most scrupulous impartiality has been observed; and should any thing here suggested tend to establish a voluntary reformation, my utmost wishes would be gratified.

ON

ON

PAROCHIAL REGISTERS.

THE imperfection and extensive concern of these essential records, together with the numerous advantages that would accrue from an observance of greater uniformity, may perhaps be admitted as an apology for this incomplete, but impartial inquiry. By the industry of a kind relative, I became possessed of a very neat and correct transcript of the respective registers in this town, from the year 1572, which encouraged me to complete it to the present time. At the request of a popular Member of Par-

liament I had assisted, some years ago, in drawing out this register; but I acknowledge that, at that time, the producing an exact copy had more immediately engaged my attention, than any observations upon the state of these enrolments. Having had occasion to refer to these memorials, by way of illustrating* a few hints, already communicated to the public, I was led to consider of the most effectual means of obviating in future, the disappointment which had occurred.

The perfections, together with the defects, and also a variety of proposals for the improvement of these inestimable records, were duly examined, from all which I drew the following conclusion: namely, that although they were individually defective, they were collectively so perfect, that almost every circumstance requisite for methodising them, might be selected; yet that for researches in general

* On the prevention of febrile contagion. *Lond. Med. Journal.*

general a reform seemed to be necessary.— Since no one can be certain how far a branch of his family may suffer from the defect of a registry, every one may be said to be concerned in promoting an amendment.— To find out a person's register is often extremely difficult, unless some leading facts can be recollected; and yet by an uniform well regulated plan, every search might be rendered perfectly easy.

The judicious propositions of able Prelates and eminent Physicians, the 70th. Canon, as well as various acts of the Legislature, might be adduced in proof of the necessity and estimation of Parochial Registers. If the instructive precepts of one profession, and the sagacious advice of the other, had met with an observance due to their respectable authority; and if the eligible mandates, enacted by a still greater power, instead of having been neglected, or evaded, had been invariably enforced, these enrolments would

have been found in a much more perfect state. It is however, with equal justice, proper to remark, that some advantage appears to have arisen from every proposed improvement.

By having extended my inquiries into other public offices of this sort, though none seem to be more dissatisfactory, yet few can be more worthy of public attention. The same suitable provision for recompensing assiduity has not been sufficiently attended to ; and yet no expense should be spared to accomplish the completion of an undertaking, which would prove a national credit ; would facilitate researches ; elucidate descent ; secure property ; as well as afford a variety of useful and entertaining instruction. That any nation should excel ours, or that any sect should exceed the established church, in the exact manner of keeping such memorials, I with the greatest reluctance observe. In Catteau's General Review of Sweden,

(translation,

(translation, page 204,) lately published, there is an accurate form, called a Commission of Registers; and instances might be produced of the attention of other states to this important article of policy.

It would have been natural to have expected, that such especial care would have been taken by parents, and sponsors, as to have superseded any necessary attention from others; but it is too obvious, that convenience to themselves, in comparatively trifling circumstances, fashion, and caprice, have often perplexed these important concerns. As the utility of such memorials have not sufficiently attracted general notice, their validity and regularity have been considerably impeded, by the very persons who ought to have been most industrious, in guarding against any imperfections. The mutable and immethodical state of these parochial deeds is the more extraordinary, when it is recollected, that a regular form for the enrolment

rolment of marriage has been universally adopted and approved: nor would greater difficulty occur in establishing similar exactness and uniformity, in recording births and burials. Stamp duties upon such transcripts seemed likely to intermix, with a public burden, a private and subsequent advantage; but in attempts of this nature, it is extremely difficult to provide against artful subterfuges. The sum required upon each article was insufficient to call a Minister's attention; and yet, upon other grounds, an enquiry after the due observance must be allowed to be of consequence. Every evasion of payment, by preventing instead of promoting the good intention of the noble Lord, who presided at the time, may prove of material disadvantage.

I am well informed that not only registers are omitted, but various prevarications used, by persons who ought to give in the names; yet that a considerable part of the stamp duty is

is sometimes paid by the officiating ministers themselves; and they are frequently still unable to preserve that punctuality which the law requires. How far payments from all the different sects may be regularly received, can only be strictly ascertained at the public offices. I am inclined to think that some of the present difficulties might be remedied, if the demands were made previous, instead of subsequent to each ceremony. As it had been observed, that many had obtained private baptism, and had purposely avoided bringing their children to church to be christened, from a mistaken notion of expense, can it be wondered, that when a payment became due, the same custom would not be rather increased than discontinued; especially in large towns, where such concealment is attended with little difficulty? Banns of marriage are sometimes published without the ensuing ceremony; and there are many more burials besides those included in the registry.

Unless

Unless a stamp, or some method of enjoining payment upon the first part of such transactions be adopted, the continuance of the present act may rather tend to prove prejudicial, than aid the regularity of these concerns. It is to be regretted that a bill of exchange, by being more productive, should have claimed a prior regulation. The unlimited number of parochial registers accumulates so fast, as to menace greater intricacy, unless duplicates were more generally taken, and all the registers of each respective parish or diocese, were collected together, without any distinction to the various sects of religion.

If an exact transcript should be required by the legislature, universal advantage might be derived from it; for I will hazard a conjecture, that there have been registers, which have never contributed to the present duty. Besides, such records as have been regularly copied and transmitted to the Consistory Court,

Court, by their punctuality, if there was no other reason for it, strongly recommend such a practice. I cannot avoid expressing my surprise that a multiplicity of entries has materially perfected such transcripts ; and of course the more voluminous, the more circumstantial the record has been found. This fact leads me to remark, that as an accumulation of business has been productive of additional accuracy, those registers, in which fewer articles are included, ought at least, to be equally correct ; nor can any excuse be pleaded for their want of exactness. If every necessary entry was required to be previously prepared upon a stamp, printed with a requisite form for filling up, the information to be inserted would with greater facility be obtained at home, than at the time of the ceremony ; much trouble would be saved in interrogation ; many errors from mistaking the pronunciation of names would be avoided ; and the circumstances comprised might be indubitably testified. The books

at present employed might be continued in use, by entering each article in columns, extending over two pages instead of one, unless it might be thought more proper to have stamped books for the purpose. By the readiness and approbation shewn by the Ministers, who are legally entrusted with the custody of these memorials, there seems to be no doubt, but if an uniform and circumstantial plan was duly regulated, it would receive that attention which the importance of the subject demands.

It is not my design to enlarge upon the inaccuracy, or to illustrate the perfections of these memorials, by a narrative of every occurrence, which has been the result of a persevering investigation of numerous forms, but to confine myself to a cursory recital, and to select, what has been approved by experience.

Many of the old books are become indistinct

tinct or illegible ; some have been lost, or stolen, others burned, or defaced. Only one sect, besides the established church, appears to have preserved any duplicate of registry. I have not been able to find an instance of the registers of all the different persuasions throughout a parish, district, or diocese, having been conjoined. The forms of entry, (except in marriage,) vary much, not only in separate religious societies, but also in church records. The articles in some books have been found intermixed, confused, and not regularly progressive. Dates have occurred without names, and vice versa. Birth is often omitted, nor is its insertion required by law ; and when annexed, is generally derived from hear-say evidence : the various ages at which the ceremony of christening is solemnized, the number of children belonging to the same parents, or to different mothers, yet having the rites performed upon the same day, are circumstances which tend to render the date of nativity inconclusive.

Sometimes the name of the father only is contained, and that of the mother is rarely added; except in one diocese, where it is generally included. Names having been entered from pronunciation, have often been misunderstood, and very different ones been set down, from what were intended.

Infants have sometimes been christened at different or distant places, and where a search for their registry would have been improbable; and yet no entry, or observation to facilitate such inquiry, has been made in that record likely to be examined. Some, discontented with the form of their own sect, have chosen their children to be registered among a society of which they did not profess themselves members; without adverting to the additional difficulty that might occur to their offspring, notwithstanding any superior advantageous form in the record. I knew an instance of a parent preferring the registry of a different sect, because his father, from an inability

inability to find a register, had been a sufferer; and upon being reminded of the subsequent inconveniences that might happen to his own descendants, even changed his religion, without any other apparent reason. As it does not seem common to enter a name until an infant is christened, it appears that private baptism may be solicited, and public, as well as any enrolment of the birth, be entirely omitted. There are many parents so indifferent to their children's welfare, as to be totally heedless of the necessity of a register. These memorials are not constantly certified by their respective ministers, but such a testimonial is sometimes annexed to each book, page, or article. The fashion of giving many, and complex names to infants, of delaying public baptism, and of christening children privately, instead of publicly in the church or chapel where the book of registry is preserved, are greater obstacles to exactness in these memorials, than seems to be generally noticed.

Before

Before the present legal form of marriage was enjoined, and the places of celebration limited, the form of entering that article was equally irregular; and yet at present it is so much amended as to be without variation, except that in some records the woman signs her married name, and in others her name before marriage.

In the enrolment of burials, omissions are not less conspicuous—the age, names, dates, condition, occupation or profession, residence, and disorder of the deceased, together with the distinctions of one or both parents, have been found to be with great uncertainty, or irregularity recited.—Few such memorials are provided with an alphabetical index, or other mode of reference to each article, and those records the least copious seldom fail to be the most incorrect.—It may be deemed somewhat beyond the bounds of the present subject, but it appears to merit notice, that, especially in populous

pulous towns, the occupation of burial ground is somewhat indecent and extravagant; and yet the purchase of additional convenience is often difficult and expensive.

Numerous as the defects may appear, advances towards the improvement of these enrolments are not less evident. Some old books have been carefully transcribed, deficiencies have been supplied from the Consistory Court, and various corrections, with proper attestations, have been annexed. A waste or day-book has been used, from which the fair copy has been extracted. A duplicate of registers is annually transmitted to the Consistory Court by one religious society, most remarkable for their accuracy, as well as by the established church, and such a custom seems to have increased punctuality. There are throughout the kingdom great numbers of dissenters, who having no duplicates of their registers, must be liable to have them unavoidably destroyed, and without

out

out much probability of the loss being in any manner supplied. A separate volume has been employed for each distinct article. Volumes, pages, and articles, have been regularly numbered. Lines have in some books been ruled, and proper titles added, for comprising every necessary entry. An exact alphabetical index, referring with the greatest facility, to every article of registry, has been for some years used.

In some registers, the date of the births, and the mother's name before marriage, had been omitted, but are at present constantly added. The number of infants belonging to the same parents, the place of the parent's nativity, the names of the sponsors, and of the officiating minister, have been specified. When a child has been registered at a distant place, an additional entry has been enrolled at that place, where a future search would be most probably made. By one religious sect, two attested transcripts, including

including many circumstances relative to each birth, are constantly required to be written upon parchment; one remains in the custody of the parents, and the other copy is sent to the Consistory Court: from these authentic documents, the record publicly preserved is transcribed, and after proper examination certified. Thus each member has a tripartite testimonial of his birth. When a certificate is requested from any other register, it is only, with strictness, an evidence of baptism.

In another sect, I am informed a certificate or petition, signed by the parties, is required, previous to the banns of marriage being announced.

Notice in writing of every intended funeral, and also including the necessary intelligence respecting the deceased, is in some instances customary, previous to the funeral. The names, age, disorder, dates of death

and burial, occupation, residence and place of birth of the deceased; the distinctions of each parent, the order for the grave, the number and place of interment, together with a variety of less material circumstances, have been recorded. The burying ground is by some measured in a progressive line, by others an equal vacancy is left; which regularity preserves the greatest decency, and would be found much more economical. Each book of registry has been regularly attested by the respective ministers of several places, and also retained in their custody. As records of this kind have become more voluminous, they have generally been more circumstantial.

The duplicate in the Consistory Court is sometimes perfect, even when the register is incomplete, and vice versa; therefore extracts from one might often be taken to supply the defects of the other. There are few instances of articles being very accurate, where

where the entries are not comprised in columns; but when the narration is inclosed within lines, and with proper titles, there is usually great uniformity observed. In a very extensive parish all the registers belonging to the established church are collected together, and preserved at the same place, but I know of no instance of any such collection, which includes all the registers of different denominations. A rector of one parish, from having observed that the letters of grave-stones in church yards usually became illegible in eighty years, has directed a duplicate to be preserved of all such inscriptions as might tend to be of future use. However singular it may appear, the most perfect registry, which I have met with, is kept at a place, where the number of inhabitants is computed at about sixty thousand; and the record is also at that place the most copious and circumstantial; having as many columns for the entry of births and burials, as would,

in all probability, be at any time judged proper and necessary.

Having taken a concise review of the imperfections, and also the excellency of these memorials, it may be requisite to examine into the various objections accruing from a deficiency, and also the benefits that may be expected from proper regulations being adopted.

As none, except such as are "*received into the church*," are usually admitted into the registry of baptisms; nor any who die, without private or public baptism, into that of burials; no conclusive account of all births, and deaths, can be procured. Unless every denomination was agreed as to the ceremony of baptism, the attestation of that *alone* must be subject to doubt, and informality. The date of birth being omitted, not being required by law to be included, or when it is annexed, inserted upon hearsay evidence, seems

seems to render the enrolment insufficiently authentic.

There appears to be but one religious society capable of certifying from a registry a testimonial of birth, the rest can only give satisfactory proof of baptism. Circumstances may happen between the time of birth and baptism, which may make a person regret much the difficulty of procuring legal proof of his birth. A gentlewoman, who wished to bequeath property to her nephew, died a day or two before the time at which, according to her own supposition, she would have been of age ; but had her life been prolonged to the interval, between the conjectured period of her birth, and the registry of baptism, the validity of her will might have admitted of dispute, from the delay of baptism ; the omission of the date of birth in the registry ; and from want of any other collateral evidence.

Baptism

Baptism is not only deferred upon trivial occasions, but the custom is become fashionable; although delay may turn out of serious consequence, if no witness of the date of the nativity can be produced. It appears to be a hardship that an innocent and helpless offspring should be deprived of such a valuable birthright, as a proper and legal transcript of birth. It is worthy of notice, that a principal part of the blame is owing to the negligence and inattention of parents, who seem to pay much greater regard to the pomp of ceremony, or the convenience of a friendly meeting, than to a satisfactory registry of their children: nay they are too apt to be offended at refusals of solemnization at places distant from the registry books, although such compliance has often perplexed a record.

Since parents are thus inattentive to the necessity and advantage of punctual registers, injured infants have an apparent claim to that

that indulgence, commonly granted to minors incapable of acting for themselves : nor has such a salutary regulation been altogether overlooked ; for in the year 1696, a penalty of five shillings was exacted from all parents neglecting to give notice at an appointed place, within five days after each birth. Although persons of property may alone appear to be benefited by the regular record of birth, yet the advantages are found to be more diffused. A pauper is bound as a parish apprentice until he arrives at a certain age, without any specification of his age at that time, or any reference to the registry ; which, upon being searched for, may be difficult to discover, on account of such infants being frequently orphans, or base born ; and I am informed, that a master has for some time detained an apprentice, upon his being unable to prove, by any certificate from a register, that he had completed the age inserted in the indenture. Such a case may tend to shew the necessity of annexing a copy of

of the certificate of registry to the indenture, or fixing the time of its expiration, and of attention to entering the surname, by which natural children are intended to be commonly called. If a petition from one or both parents, upon a stamp, prepared with necessary entries, ready for filling up, and afterwards testified, was required, a testimonial of birth would be indisputable, especially if such certificate was regularly transmitted to the Consistory Court. If a similar notification of marriage, signed by each party, and also by other parties whose consent was legally requisite, were to be previously demanded, throughout his Majesty's dominions, a most effectual check would be put to illegal proceedings. The circumstances necessary to be inserted in enrolling of burials, being, in a similar manner, before prepared upon a stamp, would greatly facilitate the entry, and render it more circumstantial and instructive.

The importance of these memorials demands our attention, and the universal advantages which would result from an uniform and accurate registry, would amply compensate for any necessary pains or additional expense. All the professions might effectually aid this essential reformation ; nor does it appear to be an arduous task to complete these parochial records for every requisite purpose. As a medical practitioner, various occurrences have presented themselves, which have induced me with greater assiduity and earnestness to investigate this important subject. Although the more voluminous these deeds become, and the greater punctuality may be needful, yet that is obviated in the proposed regulation, by a discovery already alluded to, that the most copious registers are the most circumstantial. When we reflect upon the present subdivisions in religion, and that most sects keep a record of births ; but above all, when we recollect that almost all the dissenters are at

present without any duplicate of registry, how requisite must some reformation appear? Since all these denominations are allowed to keep such a record, and since defects prove alone prejudicial to those who are incapable of guarding against them, is it not incumbent upon us, to lend our assistance in procuring necessary regulations? All such enrolments throughout the kingdom, *without any respect to the peculiar religion professed*, should be with equal care collected, and annually transmitted to the Consistory Court. Every person keeping a registry should be under obligation to preserve a duplicate for that purpose. A separate book should be used for the different articles of registry, but titles should be made ready, and the same forms should be universally observed. The volumes, pages, and articles, should be accurately numbered, and any necessary abbreviations should be clearly explained. Such material circumstances as are needful to be entered, should be inserted, not from verbal, but

but written accounts, attested by parties, who might render subsequent evidence conclusive. Each volume, if not the page, should be examined and witnessed by the respective minister. When day-books are used, it would be well to keep them at a different place from the fair transcripts, that in case of fire or other unavoidable accidents, both may not be lost. An alphabetical index referring to every article should be annexed to each volume ; or a general table of contents, or index to all the volumes, should be preserved. A still more copious index of the contents of the volumes throughout the diocese should be kept at the general office. By such accuracy it would signify little of what religion the parents had been, or at what place an article of registry had been enrolled ; for it would then be easier to find out such a record in a whole diocese, than it is at present, on many occasions, in a single parish.

As has been already remarked, the questions requisite for enrolling each article of registry cannot be so accurately obtained at the time of the ceremony being performed, as previously, when necessary assistance might be more readily procured.

Notwithstanding there are in the rubrick of our church especial directions for each ceremony of private and public baptism, the place at which the ceremony of christening is performed differs: Some strictly prohibit "*the admission of members into the church,*" at any other place, while others solemnize the same rites in the house. It would be officious in me to remark upon any line of distinction, but when the performance is executed at a distance from the book of registry, it is obvious, that unless what is necessary to be inserted be committed to writing, mistakes must be liable to happen. The frequent removal of the book of registry appears to be objectionable, as even in the course of my inquiry

inquiry one seems to have been, by that means, lost. If greater difficulty in completing the record of birth ensues from christening in the house, than in the church, it is to be regretted, that the custom should become more prevalent.

The enrolment of burial, if circumstantial and uniform, might prove useful as a concurrent testimony, and as a memorial of the mortality of certain diseases. The age, occupation, residence, condition, malady, and date of death of the deceased, together with the necessary distinctions of the parents, might afford instructive information. There is less difficulty in procuring an account of such fatal maladies as are of most importance to be noticed, their names being generally such as people are familiarly acquainted with. Contagion is most apt to spread, where many inhabit the same building, and such edifices being usually attended by a medical practitioner, the knowledge of the complaint may

be with more facility obtained. To procure a very exact account of diseases in general, I know from experience to be extremely difficult; but when they cannot be ascertained, it might not be amiss to insert how long the deceased had been indisposed. Although a complete plan may not be immediately procured, yet the industry of some will incite others, and improvements will gradually be acquired.

The uniformity in the article of marriage points out a rule for the other entries, that could not fail to meet with general approbation; nor would any circumstances be required to be inserted, which had not already been experienced to be both practicable and useful. I am aware that many attempts have been already made to introduce further regulations of such records, and although they may not have been generally adopted, yet many improvements have been the consequence; and therefore we should not be dis-
couraged

couraged from persisting in such laudable endeavours.

I have presumed to subjoin such forms, as have, upon a minute investigation, appeared to me to include every requisite information. Should the number of columns be objected to, there is a ready answer, they do not exceed the number in the principal registry of a town, where the inhabitants have been computed at sixty thousand ; and, at the same place, a copious index is also preserved. There is little doubt therefore, but in more limited registers, by voluntary exertions alone, such exactness might be acceded to, and the present difficulties be satisfactorily removed. Such a subject might not be unworthy of being taken into consideration at the numerous meetings of those gentlemen, to whom this important trust is committed ; they have generally leisure to determine upon the most applicable plan, and they have also power to put such schemes into execution.

When

When parents duly consider how much their offspring are interested in their respective registry being made as perfect as possible, they will cease to throw obstacles in the way, and rather aid such essential regulations.

The following tables are a concise abstract from various and copious lists ; and had sufficient accuracy been observed in the originals, further information might have been annexed.

Examples have occurred, which seemed to point out the utility of each entry. The printed certificates, to be previously filled up, might contain in the spaces, between O and M, answers to the above queries. Such as were omitted might be endeavoured to be completed at the time of the ceremony. The general index in the office of the diocese would require no farther change than, instead of page, in the last column of table the first, to specify the particular registry and place. In

In table the second, there is a comparative state of the population of a large town, an equal number of manufacturing and agricultural villages. The inmates in the principal town were, at that time, about 800, and the expenditure for the support of the poor, amounted to 1765 pounds. In 1789 the inmates were about 1050, and the expences for the poor about 3493 pounds; by which, as well as the additional number of houses, it may be concluded that there has been a considerable increase of inhabitants.

Table the third demonstrates the fatality of the natural small pox; and the success of inoculation, when it was even practised, under many unfavourable circumstances. Such a view cannot fail to excite a wish that every exertion should be used to prevent the fatal ravages of a disease which appears, by the examination of numerous registers, to be the most destructive of all others. Infectious fevers seem to have many times greatly ad-

ded to the increase of deaths, and since preventive means are not unfrequently in our power, too much attention cannot be paid to so important a subject.

There is in general such inaccuracy in the relation of chronic maladies, as to render any extracts of little avail. A collection of the number of twins in each place was made, but imperfections were discovered from such infants, more frequently than others, dying before they have been baptized, and from not having been regularly entered in the registry. I am far from thinking, that any thing presumed to be offered, can be deemed complete, and humbly solicit a communication of the experience of others. Perhaps the best model might be obtained, could a medal or some premium be appropriated for that purpose.

A parish registry is a national trust, and a stamp duty has been annexed, with a view of procuring

procuring greater exactness ; irreparable loss may be sustained by an inability to procure a certificate of an article of registry ; those who are most interested in such memorials being correct, are not capable of superintending the execution ; and those, who ought to be their watchful guardians, are often the occasion of perplexity and error. The increase of registers, and the want of duplicates, tend to accumulate difficulties. The expense and trouble of managing such essential enrolments seem to be insufficiently rewarded.

If the record is of national importance, every obstacle to its proper execution should be removed ; if regulations well intended have been disregarded, further injunctions should be imposed.—If parents considered the benefits of registers, they certainly would be more attentive to the interest of their offspring. The unlimited number of places where registers are kept, might perhaps ren-

der a license to keep them a proper article of taxation; and should any further sum be requisite to defray the expense of these records, an additional duty upon funerals, in proportion to their costly pomp, might not be unworthy of notice. A penalty upon every register neglecting to transmit a duplicate of such enrolment to the office of the diocese, without any distinction as to religion, might with propriety be added.

Should the immediate advantages to be derived from an uniform parochial registry fail to persuade, the more indirect and ultimate advantages to be expected should not be overlooked. An obligation to record every birth upon a stamp, or otherwise publish it, might more effectually prevent any concealment; and the consciousness of such a requisite form might have its use. Distinctions of the healthiness, or insalubrity of particular places, the peculiar disorders of a country, and the state of epidemics would

be more satisfactorily ascertained. Greater encouragement would be given to the enumeration of inhabitants. Calculations upon lives, and other circumstances, in which annuitants are concerned, would be more generally understood. Population, instead of remaining conjectural, would be fixed upon more established principles.

Having paid some attention to different methods of collecting the numbers, and conditions of persons, in several places, and having been inclined to think, that an uniform parochial registry would be of much more general use, if accompanied with an uniform enumeration of inhabitants, I am induced to annex a few remarks upon the subject of enumeration. Some have advanced that it would be a sin to number the people, and others that it would be impracticable. If the sin consists in ascertaining the number with exactness at a given time, there is no fear of that ever being accomplished,

plished, since it would be next to an impossibility. When any public demand is required, and for various purposes, no scruple is made of collecting needful lists. Could such collections be united, a great part of the inhabitants would be enumerated. Can it be conceived that it would be more criminal to distinguish the numbers, than to collect them for other national purposes ? In a small parish it has been found so easy to ascertain the numbers, as to have been effected by the recollection of a parishioner. In the largest towns such an undertaking may be accomplished by a sufficient number of subdivisions, especially if the numerators be chosen to take the residents of the district which they inhabit ; for, by this advantage, impositions practised by those to be numbered, may be often prevented. A voluntary enumeration is preferable to an obligatory one, and a gratuitous to one executed for hire.—The lists in the second table were voluntarily taken by gentlemen, several of whom

whom were so much pleased with the result, as to have expressed a willingness to lend their assistance on a similar occasion. A principal advantage to be derived from such enumerations being to compare one place with another, unless the same method of numbering be generally observed, the benefits will be considerably diminished.

To extend the utility of such accounts, a regular plan should be fixed, to be universally adopted, for if it is left to persons to follow their own methods, I have observed, that each would pursue a different mode. Perhaps that form in the second table might serve the purpose of a general one, and when further information might be wished, it would be well to keep it unconnected.

By such accurate surveys, conjoined with parochial registers, some more effectual steps might be taken to regulate the poor laws. Not only the state of paupers would be better

ter known, but many silent distresses, most deserving of relief, would be thereby discovered. Some, previously unacquainted with the true state of poverty in their own neighbourhood, might be thereby induced to distribute a portion, of what would otherwise be lavished in luxury.

A more minute investigation of the rising progeny would naturally excite an anxious attention to their future welfare.

A general knowledge of all the subjects of the realm might check many vices, which depend upon the present privileges of concealment. Many fraudulent practices are carried on by the facility with which a change of residence procures impostures a safe retreat. The expectation, that an inquiry of any man's name and former residence might readily and speedily be made, could not be detrimental to such as intended to act uprightly; and would perhaps prove a more effectual

effectual hinderance to itinerant offenders, than any law that has hitherto been enacted.

By an uniform parochial registry, and an accurate survey of inhabitants, the advantages of meteorological tables would be more generally diffused.

Since no methods are necessary but such as have been, in the most voluminous registers, experienced to be practicable ; and since the good effects of adhering to the same plan might be thus diffusive, it is to be wished that those, to whom the custody of these records is intrusted, would be vigilant in observing such forms, as might be adapted to general use. A voluntary example of uniformity would either render obligatory means unnecessary, or facilitate an application to those, in whom the power of annulling any obstacles, or instituting any requisite regulations, is more immediately vested.

Since infectious fevers (including the small pox) are of all disorders the most fatal, and yet their names are seldom difficult to be obtained ; and since preventive means have been successfully used, an accurate narrative of such maladies is of the greatest importance ; as it might not only tend to improve the present methods of checking contagion, but might also convince us, that our own climate, in point of salubrity, has the preference to many others, and that we have the greatest reason to be truly thankful for the blessings which we enjoy.

TABLE

TABLE FIRST.

ENTRY of BIRTH.

ENTRY of BURIAL.

GENERAL INDEX.

Surname alphabetically disposed.	Christian Name	Condition.	Profession or Occupation.	Native of what Place.	Residence.	Names of Parents.	Article of Regist.	Year.	Volume.	Page.
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TABLE SECOND.

Manufacturing or Agricultural Town, Parish, or Village	Year when enumerated	Intants										Number to each Family.				
		Bap- tisms.	Marri- ages.	Burials	Fami- lies.	Huf- bands.	Wives.	Widow- ers.	Wi- dows.	Bache- tors	Spin- ters	Male	Female	Total.		
Man. Villages in the same Par- ish, and there- fore no Marri- ages at the Chapels.	1775	140	343	781	4099	3121	3193	347	793	861	1330	3712	3760	1717	4 1-5th.	
Agricultural Villages in the same Parish.				96	68	949	753	752	67	123	151	168	920	891	3825	4 1-3d.
Agricultural Parishes at a greater distance from any town.	1786	13	1	11	119	96	94	10	23	90	71	98	100	582	4 1-20th.	
		19	3	12	83	64	66	7	17	55	54	82	60	405	4 7-8ths.	

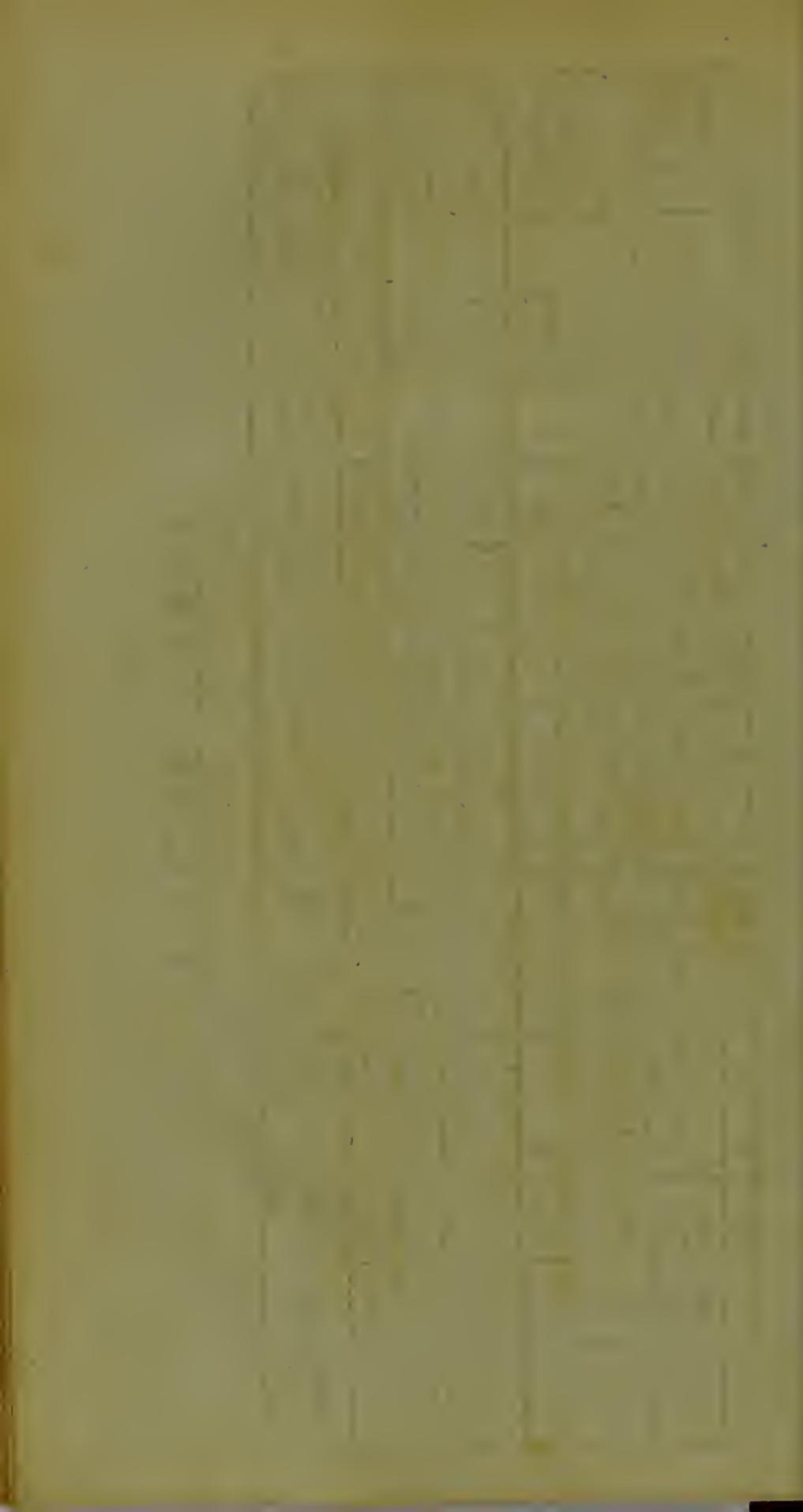
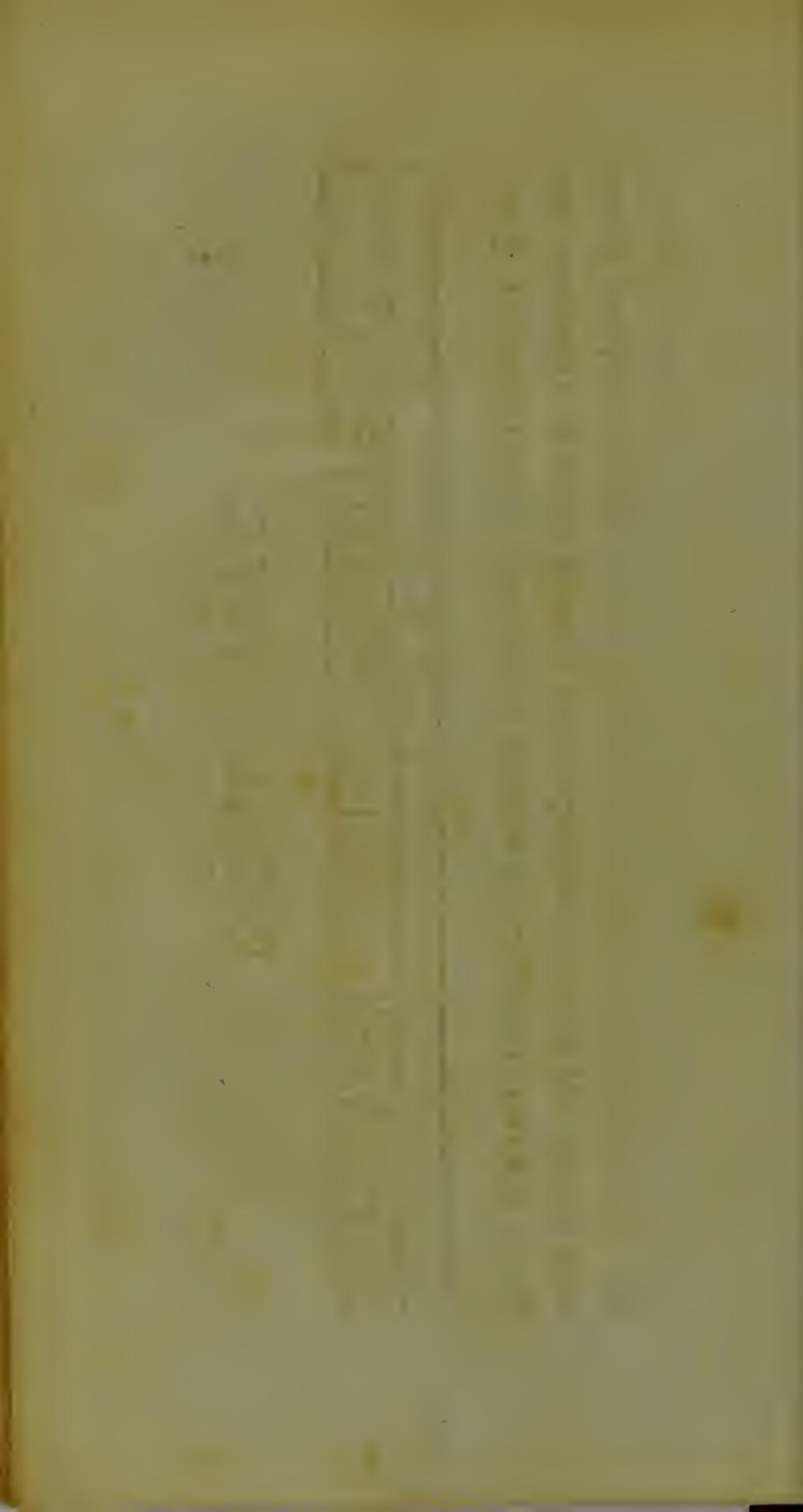


TABLE THIRD.

Number of Inhabitants	Births in Six Months.	Burials in general in Six Months	Burials by the Small Pox.	Had the Disease naturally.	Reco- vered.	Were in- oculated.	Reco- vered.	Died by inocula- tion.	Remained to have the disorder.	Requested to be ino- culated.
1117	410	399	130	462	332	385	381	2	700	54

N.B. Two of the Patients, who also died, began to be indisposed so soon after having been inoculated, as to make it beyond a doubt to be the natural Small Pox. Instead of the General Inoculation causing the infection to spread, the complaint speedily abated, and was soon eradicated.



O N

CHARITABLE FUNDS.

THE augmentation of such property is of sufficient magnitude and importance, to excite and engage the attention of every well-wisher to the community. To regulate all charitable institutions so as to make them most productive, impartial, and beneficial one to another, would be as benevolent a design as any that exists; and were contributions requisite for such a purpose, none could be more laudable. To maintain a judicious and upright execution of such trusts has clearly been the constant care of those who have been charitably disposed. The election of managers, and the disposition of the effects, have seldom failed

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to be strictly limited, and the intended public notification of such grants is manifest in various deeds. Opulent and professional men, together with such as may hold certain high offices, have been generally appointed to watch over these essential concerns ; hence the original good intentions, and the abilities of the conductors to afford the most satisfactory account of their separate trusts, must be indisputable. Every such guardian is a public steward or agent, and should be, in the most exemplary manner, responsible for the due execution of his office. Those who are empowered to receive the profits are usually either too dependant, or ignorant of the nature of the establishment, to be any check upon those who preside ; yet the claim to impartiality is no doubt mutual. Auditors have, in some instances, been especially directed to preserve a proper balance of power, but in general the trustees have the sole direction.

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With such sagacious provisions one might have concluded, that all these appropriations would have been, with the strictest regularity, and the most scrupulous integrity, conducted: that neither any precepts would have been transgressed, or any prohibitions interdicted. To prevent defects in these important transactions, and to make them mutually advantageous, an impartial inquiry into their present state, a review of their comparative management, together with the improvements that have been adopted, seem to be necessary.

Such an investigation would have been needless, had all these foundations been equally well directed; but although the government of some would reflect the greatest honour and credit, yet exceptions to so beneficial a rule must be acknowledged. If the choice of trustees, and their powers be restricted, and if the claimants have an equal privilege with the presidents, there should be

some method of ascertaining the due observance, or the elusive breaches of the respective regulations. It has been advanced, that to require a public inspection of such concerns would be to dispute the integrity of those, who are alone vested with the management. When persons, whose rank has appeared to place them beyond all suspicion, have been proved not to have deserved confidence, why should those, whose conduct would bear the strictest scrutiny, refuse to publish accounts which would do honour to themselves, hinder misapplication in others, and be the most effectual means of advancing such institutions, as they seem to be under obligation to support? If all such designs privately conducted had been as faithfully managed, and if repeated experience had not already decided the preference of an open government, a more favourable opinion might have been entertained of what has been asserted. Whatever may be the cause of dissatisfaction to the claimants, or misapplication

tion in any such trust, it highly merits public attention. A comparative survey of the encouragement given to recent charities, and the disregard of older ones, cannot fail to strike every diligent observer. What has commonly been the result of a secluded management? Instead of attempting to repair the old fabrick, a new erection has been constructed, by which we have been led to discover the causes of devastation in the ancient edifice. To what is such a material distinction to be attributed? Is it that former institutions would prove useless, though ever so well conducted? Is it that such a surplus constantly remains, after fulfilling every intention of the donors, that any further promotion of the charity would be of no advantage? Is the stability of the new structure derived from novelty alone? Is it not rather, that the old building has been empaled from the sight of any one except its wary governors; while the new elevation has been fully laid open to public view? Few persons chuse

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to augment a stock which cannot be recognized ; but prefer such a one, as is constantly open to public inspection. Several funds have been so far secluded, as to have continued almost entirely unknown to the inhabitants of the place where the foundation originated. It is difficult to conceive any benefit that can accede to a charity from such privacy, except it be in point of additional patronage or interest to the governors ; and it may be rather suspected, that the claimants would be proportionably injured. No one would defend, that affluent managers should be enriched at the expense of those, for whom alone the grants were bestowed. If there were not more material objections, such secrecy limits a preference of one charity to another ; and additional contributions are in a great measure precluded. If too unbounded a patronage or license in these disposals creates abuses, some precaution seems to be requisite. Had there been an obligation to publish annually a statement of

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every charitable endowment, a commendable emulation would have been thereby promoted, and the with-holding of such customary intelligence would have occasioned suspicion and inquiry. A clear distinction would then have appeared between faithful patrons, and self-interested defaulters. Those who acted improperly could not have an opportunity of concealment, under the exemplary sanction of confidential and impartial governors.

I have no doubt but an assiduous examiner of the proceedings of all the different trusts would readily discover, that many instances have occurred of the regulations of donors having been unwarrantably exceeded ; and that departures from the rules prescribed depended upon the private manner of management, or upon the governance of a certain party previously contrived in the election to such establishments. If expensive buildings, useless to the charity, were erected ; if money were lent upon improper securities ; if grants

grants were made partially; if claimants were irregularly accepted; if a surplus were purposely saved instead of being applied; in short, if any abuses were designedly practised, there could not be a more effectual restraint, than an irrevocable and open registry of all the proceedings of those who have the direction of public charities. It has been already proved, that no want of patrons would ensue from requisite restrictions being insisted on; and it is to be feared, from the great interest, and exertions that have been frequently made to support a party in the choice of trustees, that private views have frequently superseded the interest of such institutions. Were those who have alone the right of receiving the profits of these benevolent establishments, or the public for them, equally acquainted with the confined powers of those who are authorized to distribute such profits; and were the rulers sensible of being limited to act solely for the good of the charity, some improvement might be expected.

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The pernicious effects of abuses in appropriations of this sort, on many occasions, deserve mature deliberation. I mean not to insinuate the most distant censure upon any individual ; but, in consequence of a general investigation, to hint at essential injuries, and to excite the attention of my superiors towards the reformation of prevailing errors, and the prevention of future irregularities.

The extent of the advantages to be derived from charitable funds, will generally depend upon the exactness with which the proceedings are recorded, the respective titles registered, and the intentions of the benefactors fulfilled.

A consciousness that all such concerns were submitted to the inspection of the public, would produce additional regularity, and more active exertions. Whatever advantages may have been enjoyed from a secluded, would undoubtedly be enlarged by

a more open management. If an acquaintance with the various necessities of our fellow creatures when published, has induced those, who have been charitably disposed, to contribute; a public acknowledgment and conviction of a confidential application would appear to be both reasonable and just. The whole of the proceedings of every fund appropriated for any charitable purpose should be faithfully recorded at some public office, as an occasional reference, whenever useful or interesting information could be derived, or false charges clearly disproved.

Some trusts which have been almost buried in oblivion would be found to merit further advancement. The intentions and prohibitions of donors being more generally diffused, would demonstrate the most proper claimants, and inadvertent disqualifications might be avoided. In many of the old charitable endowments the value has been originally trifling, although at present much augmented.

augmented. If an accurate account of all such transactions had been regularly transmitted to some public office, there is little doubt but many losses would have been prevented, and much additional property secured. From a want of such exactness, many expensive law-suits may have arisen. The intentions and directions of the donors have sometimes been fully completed, and a considerable surplus has remained, without a proper authority to make any further dispositions; and if no step should be taken to determine how such surplus should be appropriated, not only the difficulty may increase, but the managers may become unavoidably sufferers, or the money be expended in a lawful settlement.

If the surplus of every charity were publicly known, the most beneficial method of employing it might be suggested. The successors of some trustees have been said to have suffered much from the imprudent con-

duct of their ancestors. A long continued misapplication of property belonging to public uses may not only be prejudicial to the respective charities, but may extend its baneful influence to private transactions. When persons of high rank have acted disingenuously in public affairs, inferiors have not unfrequently taken the advantage of such examples. Trustees, whose education and situation in life enable them to exhibit the clearest proofs to the public of their integrity, may be reasonably expected to dignify their appointments with a zealous performance of their engagements. When these fail to be diligent and exact, how can they desire those, who fill subordinate offices, to observe a stricter regularity? If a public spirit and vigilance could be voluntarily obtained, efforts would be more laudable, permanent, and efficacious. To persuade others, we should not afford them an opposite example, to that which we wish them to follow. Exactness in those who governed would

would prevent improper applications in the claimants, and interest would not be expected to be able to supersede real qualifications. Many of the faults of the lower rank originate in those whose superior stations should preclude such misconduct.

The numerous advantages that have accrued from annual reports of charities, are too notorious to need any further proof. Such a plan should be universally adopted, it could not fail to distinguish the meritorious, to encourage œconomy, and be essentially useful to charity in general.— The additional spirit in conducting these trusts, that would be thereby acquired, would soon manifest beneficial consequences. The publication of all such endowments would be a perpetual record, and by being circulated, such as resembled each other would become mutually serviceable. By these useful communications the errors of some would be corrected, and the good management of others

others extended. The preference of one institution to another would be readily distinguished, and such as were unnoticed, would have greater inducements to inquire into the cause of disregard. Many would lend their support to charities, which would otherwise have escaped their attention. To render such establishments most universally advantageous, all the reports of similar charities should be uniform, that each article might be strictly compared. A consultation might then be said to be holden between trustees and the public, between one charity and another. Uniformity would be best obtained by observing as much as possible alphabetical order. If a separate publication of each respective trust were not deemed of sufficient consequence, a conjunction of those in a parish or other district, or an union of such, throughout a certain limit, as resembled each other, might be drawn up in one report.

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From the improved state of those registers, of which transcripts have been preserved, we may conclude, that equal benefits would ensue from a duplicate of the proceedings of all public trusts being duly enrolled at some appointed office. A continual record of such transactions would be a most effectual prevention of disingenuous practices, and would inviolably protect the rights and privileges of the respective endowments; nor could it prove in any respect prejudicial to those, whose intentions were strictly honourable. Many deeds are already registered, but in some instances transcripts have not been duly preserved. Some reference to all such essential memorials should be carefully kept in the custody of those whom they especially concern, otherwise proceedings may be irregular, or unlawful. An accurate registry of all trusts might hinder many expensive suits, and the advantages would repay any needful costs, as well as recompense the trouble.

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If an abstract from the offices were collated, it would contain such useful information, as would render its publication invaluable. Titles to public property may be, and have, from various causes, been defective, or unavoidably destroyed, which may render duplicates of the utmost importance.

All public appropriations and applications should be regularly enrolled, if not annually published. To argue the contrary opinion, negative proof of misapplication and irregularity must be requisite. Public monies should never be disposed of in any manner, so as to hinder public notoriety, unless it could be asserted, that charities have not been injured by improper securities. If no individual trustee ever placed his own name, or that of his friend, to the prejudice of any fund, for the sole advantage of which it was incumbent upon him to act, the record of bonds, or other contracts, might be less necessary.

Parliament has at different times endeavoured to investigate the state of such property, and had a publication, free from any limitations or exceptions ensued, many additional benefits might have been derived. If those foundations, to which exceptions had been granted, had been ever so well managed, a publication of them might still be of material advantage; and the omission of it might tend to produce an unwillingness in others to comply with directions which seem to hold out a suspicion, that equal confidence is not due to them. Whatever is necessary to introduce order and dispatch in public business seldom fails to be amply requited, and to meet with general approbation. When persons in high offices wish to seclude their own transactions, how can they require those in subordinate trusts to be more communicative?

Nothing could be a greater check upon partiality in the distribution of charitable ap-

propriations than a compulsory exposure of them to public inspection. It seems to be highly necessary, that all such accounts should be audited, and that the auditor's report should be registered and published. Not only the annual income, but also the expenditure should be exactly specified. A regular adherence to the rules prescribed by the benefactors should be insisted on, or if any deviations should be needful, satisfactory reasons ought to be assigned. All public trusts should have duplicates of their proceedings regularly enrolled at some public office. It is customary, at some places, to notify benefactions upon boards in a conspicuous part of the church, in such cases an addition of a reference to the will or deed, containing the particulars of the charity, might be useful.

Precision in these transactions would be accompanied with numerous advantages; and there is the greatest reason to hope, that if the superior management of some benevolent

lent institutions were more generally notified, it would be universally practised.— I am far from wishing to be understood, that all charities, which are not publicly accounted for, are ill conducted, but I am of opinion, that those which are the best governed, might be additionally beneficial by being more open to public inspection. There are, it is to be feared, many such foundations, where the interest of the charity has not been satisfactorily consulted; and where an amendment might be expected from an annual statement being constantly published. It is not to be concluded, because such publications have not hitherto been in general use, that objections would be made to such a proposal; it is rather to be hoped, that as soon as it appears probable that any inconvenience may arise from an omission, an immediate concurrence will be the result.

Since the governance of many charitable endowments has been discovered to be ob-

jectionable ; since unjust suspicions may have been entertained of others ; since the directors are only vested with limited influence ; and since it appears to be incumbent upon them to use their endeavours to promote the interest and emolument of the charity, as far as lies in their power, a publication of their transactions seems to be, in many respects, requisite. A disclosure of the various modes of managing such funds is the only method of discriminating the perfections and imperfections of such essential concerns. Some trustees may have been negligent, others tenacious ; some may have been prevented from acting, and others may have preferred private patronage to the interest of the charity. Those who have been careless may have permitted persons to encroach upon the rights of charitable property ; while the tenacious may have exhausted these emoluments in assailing the privileges of others. Some may have been withholden from lending their assistance, who might otherwise have usefully

usefully exerted themselves as managers ; and others may have afforded numerous proofs of preferring private interest to that of the charity. A record or publication of all such proceedings being of course required, would be an effectual caution and restraint.

Provisions have been made by these benevolent endowments for various necessities, and the accumulation of property might, in many cases, afford additional advantage, if duly investigated. Some, whose former situations in life had entitled them to better expectations, have found a comfortable asylum in such establishments ; others, impoverished by age, have experienced the benefits of such noble institutions ; and by a careful and open management of such designs, not only the numbers, but the allowance might be often augmented. The variation in the expense of living should, in such promotion, be duly considered, for otherwise the original

nal intention of the donor would not be fully accomplished.

By an economical direction, and scrupulous investigation of appropriations for the relief of the poor, a diminution might sometimes be procured in parochial cesses, and the total sums bestowed on the poor might be more accurately ascertained. Foundations for the education and maintenance of children, if annually published, might be rendered more efficacious, further regulations might be suggested, and additional support obtained. The active exertions and permanence, if not the future patronage of the present fashionable seminaries will, in my humble opinion, depend much upon their impartial administration, and their evident advantages being submitted to public view. It has occurred to some, that a conjunction of working schools, upon other days, would contribute much towards the completion of the benefits to be derived from the practice of order and decent

decent behaviour upon Sundays; especially if a regular demeanour at one, should be deemed a necessary recommendation to the other. And it appears to me, that the credit of such establishments would be greatly promoted by such a combination of morals, industry, and proper deportment.

If all such as received the benefits of any school, or other charitable institution, had their names alphabetically registered, and inquiries could be occasionally made after their subsequent conduct, the diffusive advantages of such designs might be further illustrated, improvements might ensue, and many who would otherwise form improper connexions, might be restrained, by a consciousness that an unremitting attention would be paid to their future conduct.

Funds raised by industrious mechanics, during prosperity, with a view of affording some subsequent maintenance in times of distress,

distress; tontines, and similar trusts, would meet with greater encouragement, if there were a requisition for all such proceedings being annually enrolled at some public office; that all doubts respecting the integrity of their conductors, and the safety of their property, might be satisfactorily removed. If rulers have it in their power to defend their actions by money taken out of the public fund, while the claimants must sue at their own costs, some caution seems to be needful.

In proportion as public agents are invested with power, some means of control are required. When such transactions are well regulated, their benefits become unbounded; but when misapplication is permitted, mischievous consequences cannot fail to ensue.— Since not any nation has exceeded ours in generous contributions to relieve the various necessities of our fellow-creatures, none should excel us in public testimonials of the faithful execution of every separate trust.

TABLE FOURTH.

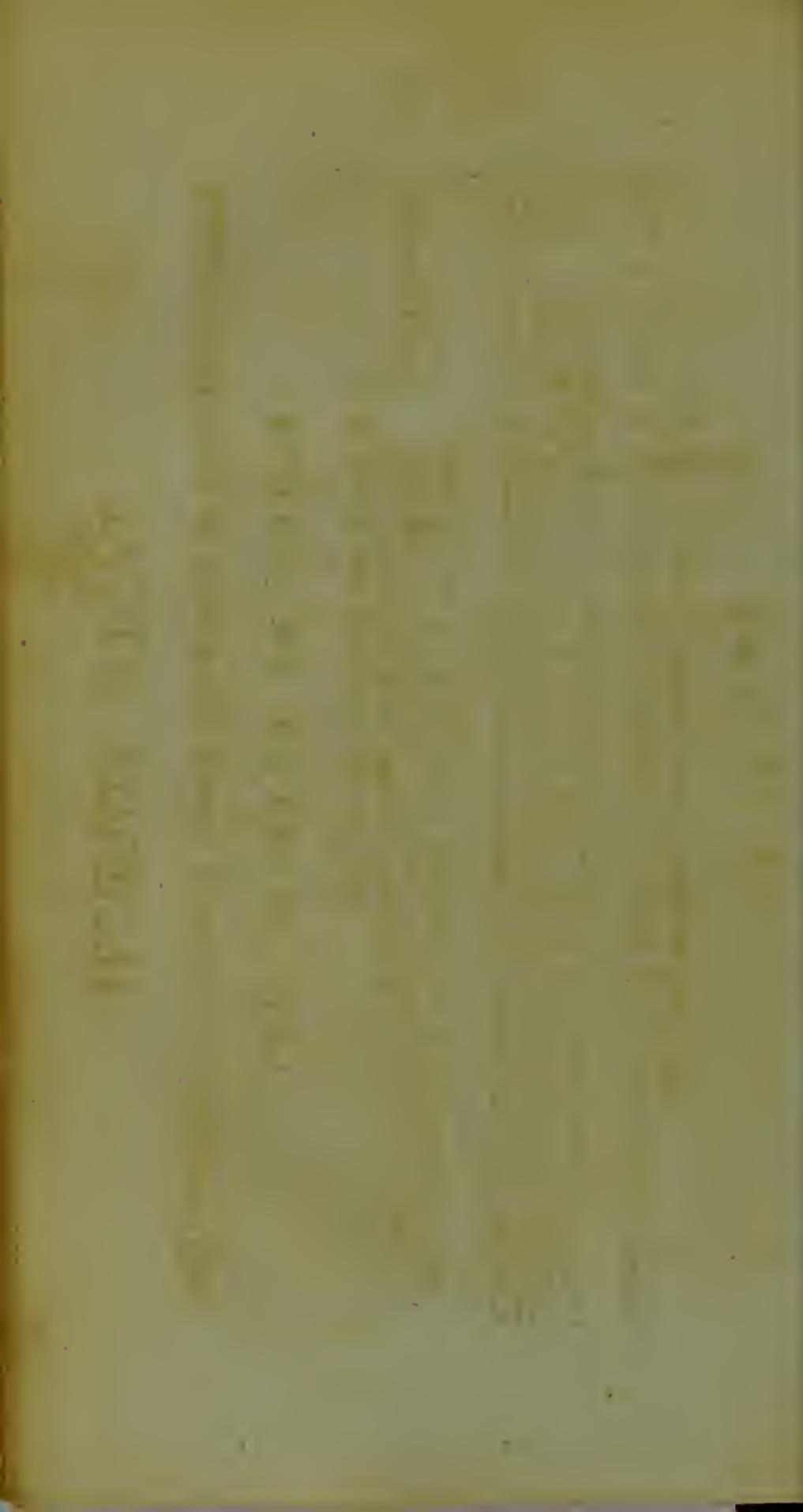
Record of Charitable or other Public Funds, to be sent to a Registry-Office.

PLACE and DATE of LIST.

of Donors, with Dates and Sums of Value.
 Places where there is any Property belonging to the Trust.
 Governors or Trustees, with the Dates of Election, and Profession, &c.
 those Persons, who have received Distributions, with the Dates and Value.

Donations and what Kind.	Manner of disposal	For what Pur- poses,	Money borrowed and on what Sec- urity.	Money lent and on what Sec- urity.	Original Value.	Present Value.	Annual Income.	Annual Expendi- ture.	If any Pro- perty has been sold & to what Amount	Disposition of Profits ar- ising from Sales,	References to all Places where Deeds, Wills, or bonds are kept.	Exceptions to Donor's Direc- tions; or other Miscellaneous Remarks.

N.B. By such a Table a general List of all these Particulars throughout the Kingdom might be obtained, which would prove of essential Service in subsequent Regulations.



O N

TAXES and PAROCHIAL RATES.

THERE is scarcely any public concern deemed more burthensome, or submitted to with greater reluctance, than the payment of such demands, although their necessity and advantage must be generally acknowledged. They have been said to have encouraged industry, to be necessary in lieu of personal services, and that the abolition of them could not be effected without great inconvenience to the state. Their endless accumulation renders an inquiry into the methods by which they are conducted, a subject of universal importance. It appears to have been the intention of the legislature, that, as far as circumstances would admit, a

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combination

combination of imposts should equally affect the people at large; as well as that the strictest impartiality should be preserved in all the necessary regulations. It is incumbent upon us to submit to such tribute as may be legally imposed, but the extent of subordination is comprised in a due obedience to the laws. Freedom consists in laws being regularly ordained, and uniformly executed. A wise nation will be actuated by a spirit of justice, and every denomination is equally entitled to the protection of a good Government.

An impartial administration of all public requisitions would conduce both to public and private interest, and every attempt to defeat an equitable and clear regulation of public claims should meet with general disapprobation. The enormous amount of such injunctions renders a judicious, explicit, and impartial management highly necessary. These concerns should be directed *solely* for public

public advantage, nor should any individual be permitted to have a separate interest therein.

No mysterious, obscure, or partial forms should be allowed, but the greatest perspicuity should be enforced, that the commissioner, assessor, collector, and contributor might be alike able to ascertain the principles upon which each adjustment should be regulated.

Many taxes have been prudently repealed from their having been proved to have operated partially, and many judicious amendments have been annexed to others with a view of obviating future subterfuge. If it has been deemed needful to repeal, or correct an impost, because it had been found partial; strange as it may appear, it is equally necessary to constitute some new arrangement in proportioning all public exactions, since they are throughout inadequate. As

such claims are in general in an imperfect state, it is much to be regretted, that greater attention should not have been paid to the efficacy of existing duties, rather than the institution of additional taxes. The imposition of a certain sum per cent. upon levies seems to be highly objectionable, on account of the improbability of determining what is exactly due, and because it becomes unintelligible to the majority of contributors. An immethodical and unequal state of taxation cannot fail to prove a considerable loss to Government, and an oppression to numerous individuals. The defect in point of form creates great irregularity, and the disproportion far exceeds what has been commonly understood. The chief cause of such difficulties is the want of a regulation, by which due proportions might be universally adjusted.

To equalise such requisitions may be esteemed an arduous task, but the completion of

of such a scheme would prove more efficient, than any present duty ; and be strictly equitable, since persons who had previously enjoyed undue advantages would be the principal sufferers. There should be some modification which could be universally enjoined, so that no disproportion in different parishes, or even in the same place, might in future regulations occur. An uniform plan might be contrived which would be a perpetual guidance, and could not fail to meet with general approbation. So long as the customary rules remain themselves imperfect, adequate proportions in public imposts cannot be procured. A multiplicity of errors has too often occasioned an accumulation, by discouraging any requisite inquiries. Confusion and intricacy create arbitrary power, while order and regularity check it. Complex forms may afford undue advantages to such as perfectly comprehend them ; but this benefit will generally be produced at the expense of others, to whom they may

may remain inexplicable. From the numerous variations in the adjustment of the same levy, not only in different, but even in the same parishes, one might conclude, that mutability in method had been reckoned to be a perfection. The introduction of order, and a general conformity to a similar mode, could not be more difficult to accomplish in the direction of cesses, than that which must have occurred in many other public concerns. Nothing discourages us more from new undertakings than difficult beginnings. Simplicity in the management of public affairs is the best expedient for abolishing intricacy, and eradicating unequal charges.

An impartial investigation of such claims may tend to demonstrate the necessity of some reformation, and also the benefit which is likely to accrue from a well regulated plan. There should no levy be permitted to continue ineffectual, nor should any persons who wilfully neglect, or artfully evade just demands,

demands, be allowed to pass unnoticed. An ineffectual tax may in various ways become materially prejudicial. Many useful regulations, such as requisite memorials, may become fruitless in consequence of inattention to public injunctions: the more honourable may contribute, while the more captious may elude such payments: a loss may be sustained by the state, which must be repaired by additional burdens on the subjects at large, or from certain circumstances be more limited: and a successful elusion of one levy may encourage similar attempts to evade others. All persons legally amenable to public customs should be constrained to comply, nor should any demands be compulsory, if the contributor could produce satisfactory evidence, that other residents in the same parish, and under the same predicament, had not also been assessed. Such imposts as are evaded by some, and paid by others, should either be repealed, or more strictly enforced, since disproportion cannot fail to be injurious

ous in consequence of its being partial. It does not appear to have been deemed criminal to have escaped such demands, or to have procured redress at the expense of either public or private interest. A person who is over-rated, is often incapable of obtaining that relief, which could not fail to result from a more impartial plan.

The greatest encouragement should be given to those who answer public requisitions with the strictest fidelity; and nonconformity should, as far as possible, be repressed. An assiduous attention in preventing partial adjustment is needful in behalf of the former, and an equivalent compensation should be strictly exacted from the latter. Variations in the adjustment of public demands are so frequent, that it is doubtful, if any instance could be produced of a claim of this sort having been regularly proportioned throughout the kingdom. Objections might be urged against most of the methods

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now in use, (and others will perhaps add against any the most correct,) yet endeavours to obtain a more perfect plan, than that at present practised, would certainly be advantageous and commendable. Justice and equality may reasonably be requested by every contributor. The accustomed rules are too defective to be relied on, and hence the setting out is rendered imperfect. Unless accurate catalogues of persons liable to be assessed, (if not also of those supposed to be exempt,) be previously arranged ; unless the mode of adjusting valuations be similar and uniform ; and unless fictitious regulations be effaced, impartiality and exactness cannot be reasonably expected.

There are few persons who will inquire whether public demands become due or not, when no intimation has been previously given to them. From the irregularity with which the names of contributors are commonly placed, not only much unnecessary time and

trouble are bestowed in finding them out, but many omissions in populous places are liable to happen. Mistakes in parochial rates frequently occur from such claims being separately demanded, and many errors in taxes are avoided by their conjunction in the same book. The addition of an alphabetical list of the inhabitants, with well regulated valuations, and the assessments combined in the manner of taxes, I conceive would raise the amount of public payments beyond the most sanguine expectation. The alphabetical, would then be a check upon the neighbour-row list, in discovering omissions; valuations being properly adjusted, demands would be more adequate; and assessments being all comprised in the same book, neither any omissions or variations in the valuation of separate cesses could escape notice. It would not be difficult to point out instances, to prove the necessity of such exactness and uniformity, or to expatiate upon the advantages of adopting such a scheme.

scheme. The greatest disproportion in such collections originates in the total uncertainty of valuations, and in the regulations which have been called directions for the governance of such demands. The real rental, nominal rentals of different kinds, the land tax, the poor rate, and other such rules have been chosen, but unless these were previously more correct and uniform, it is impossible that they should produce that impartiality to which all contributors seem to be justly entitled.

Another essential obstacle to uniformity, in the regulation of imposts, is the variety of opposite interests which prevail. The owner, the occupier, the land and the house-holder, the lease-holder, the tenant at will, the under tenant, the merchant, the manufacturer, the farmer, and a person who occupies his own premises, in conjunction with those appertaining to another, may be diametrically opposite.

Such manifold distinctions render a more invariable form of valuation not only needful for numerous individuals, but of the greatest importance to the state. The more abstruse the general arrangement is, and the easier it may be for any particular interest to predominate, and of course the more simple and limited the plan is, and the more the advantage of individuals, separate from the community, will be abridged.

The comparative state of taxes and cesses merit our attention. If at one place the former regulates the latter, and vice versa ; and if at other places they were kept distinct, what a variety in the proportion of the sums collected must at different places ensue ! As the augmentation or diminution of the revenue cannot fail to be materially affected by such changes, a question of great importance to the minister results. Were some rule ascertained whether one should direct the other, or a distinction should be made, the determination

mination would create an essential difference in the payments. One parish being subject to a high regulation, may pay considerably more than what is legally due ; while another may contribute little in proportion to its lawful share. It would seem but reasonable and just, that a precise method of adjusting all such demands should be instituted ; that every infringement should be vigilantly guarded against, and whenever it might be detected, a pecuniary forfeit, proportioned to the wilfulness or repetition of the offense, should be exacted for the benefit of the fund ; or of the informant, provided that no failure had, at any time, occurred in the discharge of his own payments. A revisal of the present duties, so constructed as to produce an impartial administration, could not fail to acquire general applause, and the total amount would be beyond conception accumulated.

Although taxation might seem much more difficult

difficult to manage than parochial cesses, yet the former is more explicit and regular, and contains many directions worthy of being adopted in the latter. Whatever defects have been discovered in the form of national, have been commonly observed to be exceeded in that of parochial demands. It might have been supposed, that as each parish has had such latitude in conducting its own forms, so many improvements would have been gradually suggested, as would have completed these momentous concerns. By an assiduous selection from the various methods in use, such a plan might be adopted, as would tend to prevent many mistakes, and produce multifarious advantages.

The vague methods of surcharging, and determining appeals, is not less deserving of investigation; and it is worthy of inquiry, whether a considerable portion of the sums raised by surcharges is not partially exacted. Such additional claims have been sometimes made

made upon mere supposition, without any inquiry or information. If the surcharge is upon an article which has required the signature of the person, it amounts to an accusation, and at least must be accompanied with a necessity of appeal, without any redress for the trouble or dissatisfaction. As a considerable fine may be exacted from the contributor, should he be proved guilty of a deception, an officer, who wantonly accuses, should be under compulsion to make the person surcharged, without previous care, some satisfactory recompense. At one place, the valuation affixed by surveyors deputed by Government, is prohibited from being changed, and it has also been preferred as a guidance for assessments; at another, such valuation or surcharge of Government has been materially altered by appeals. The rules by which these determinations have been directed, have been equally mutable, and uncertain. Sometimes a tax, and sometimes a parochial levy, has been chosen as *dictature.*

Those

Those who are assessed at the full valuation must be over-rated ; and those who are relieved by appeals, subject to reduced valuations, must be under-rated. Appellants may be redressed, while others equally burdened may continue to pay an undue proportion ; nor can such persons as omit to appeal be deemed negligent, unless they were previously informed of the resolutions of the commissioners for that respective parish. If an individual discovers that the surcharge does not exceed the real value of his premises, he might reasonably expect, that any mitigation would be refused, and yet he may afterwards have the mortification to find, that an application would not have been fruitless, and that his subsequent payments will be disproportionate. Surcharges, if unlimited, may greatly accumulate the partiality and burdens of taxation. The cause of surcharges may frequently depend upon the latitude of valuations in proportioning of such payments. At a place where the

number

number of houses was multiplied considerably, the tax decreased, and of course a surcharge became needful. The want of a fixed and uniform regulation cannot be more evident than in producing such effects, and unless, when surcharges may be deemed necessary, greater attention be paid to prevent partiality, silent contributors will generally bear a principal part of the additional encumbrance. A subsequent examination of the state of such taxes as have been surcharged, or a constant care to preserve equality in the general contributions, must be absolutely requisite to preserve order and impartiality.

The execution of the business has in many instances been insufficiently attended to. The appointment of persons to act without an acquaintance with the nature of the employment, has afforded frequent discontent, especially in populous parishes. The number of assessors in the same parish, and for the same

tax or cefs, has also created considerable irregularity. Great inconvenience has arisen to those who have been directed to act, and deputies have been necessarily appointed. From collections having been made by persons who have neither written the contents of the book, or been able to explain them, many contributors have expressed dissatisfaction, and some have refused payment, until the officer could satisfy the person of the method in which the form was directed. Whoever considers the immense sums raised by parochial as well as national rates, cannot fail to see the propriety of the business being carefully and impartially executed. The person who assesses one part of a parish should assess the whole, and he who writes out the book for one cefs, should write out the whole; or rather all the assessments should, like taxes, be joined together, and inserted in the same book. By a note at the bottom of each page, or a preamble, the method of assessing every rate might be satisfactorily explained.

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The assessor should notify all changes, and endeavour to preserve the equal form agreed on by a more general body of officers, who should judge of the alterations proposed to be inserted by the assessor. The collector should write out his own books, or if a substitute be required, they should be written under his own direction, and his examination of them be testified, that he might be responsible for the whole transaction, and perfectly conversant with each entry. A proper salary should be allowed; and interest should not direct the appointment. If the inhabitants would consider the importance of the office, and the necessary qualifications, they would readily perceive the impropriety of chusing a person incapable of fulfilling the trust. A failure in electing a proper person would occasion the greatest general dissatisfaction, if not frequent partiality. From the ignorance in which many officers have been kept, numerous improvements have been precluded, and complex forms have not been suffi-

ciently discouraged. Many who now execute such business might be much more usefully employed as committees to watch over collectors, and to preserve a strict impartiality. An officer, who receives the money, should pay it into the hands of a treasurer or banker, and have nothing to do with the expenditure.

Complainants might still have recourse by appeal to commissioners. When a collector had conducted the business of a large parish for a few years, he would, for his own ease, suggest many improvements to the satisfaction of the contributor, who would in return answer demands more cheerfully, from being persuaded of their rectitude. The business between the collector and the contributor should be, as nearly as possible, simplified, as if it was a private demand from the former for his sole advantage, and a payment from the latter which ought to be guarded against all probable imposition. The collector,

lector, having completed his books, should have printed forms, and draw out a separate bill for each person on whom he had any demand. These bills should be delivered to each inhabitant, who should either return an immediate payment, or transmit it, upon one of the days publicly advertised, to the appointed office. The register from which the bills were taken should be open to the inspection of all contributors, and a book should be ready for an observer to make any remarks, to which he might think proper to add his date and signature. The same management should be adopted throughout the kingdom, that each parish might partake of the general improvements; and to ensure such mutual advantage, the whole of the proceedings of every parish should be annually transmitted to some public office to be registered.

The form of books should be the same, both for taxes and cesses, throughout the kingdom;

kingdom; that is the mode of valuation, and other regulations, should be strictly similar; cesses should also be conjoined, and placed in a progressive manner opposite the number, name in alphabetical order, profession or trade, residence, fixed valuation, nature of tenure, neighbour-row list, or such circumstances as might be judged needful. Whatever was found to be generally useful should be adopted, and private contracts, or the convenience of a separate parish distinct from the benefit of the community, should be excluded. A volume containing a neighbour-row list of occupiers, with the owners names when these were different, and the preceding appendants of the trade, or residence, might be annexed to this list, if deemed more proper; a reference should also be added to the alphabetical book. In very large towns a general index referring to every separate volume might be needful. By way of further restraint and order, an enumeration of such inhabitants as were not esteemed

esteemed liable to the payment of any public demands, should be also taken. There should be different books for each year in large towns, but in smaller parishes it might be more proper to continue the same book, but to write out the necessary demands for every year, which would be more likely to occasion any alterations to be noticed.

If every possible care were taken to suit the convenience, and obtain the satisfaction of each contributor, a compliance with one restriction on his part could scarcely be doubted. I mean a certificate of every real rental with the nature of the tenure. The person who pays to public demands has a just claim to be impartially charged, but if he expects due proportion, he should not refuse to supply the only means of procuring it, as far as lies in his power.

The omission of taking stamped receipts in the payment of taxes and assessments, has
been

been a loss to Government, that would, I am inclined to think, have paid for producing any of the proposed regulations ; a remark which I had made previous to the knowledge of any alteration in the tax. If Government will not enforce an obedience to laws in the execution of business appertaining to themselves, how can they expect private persons to be strict in the observance of what is required ? I do not mean to insinuate that the sum arising from receipts should be applied to discharge the expense of regulating the plan of taxes and rates ; for if I am not deceived, the accumulation would be so great from adopting such a scheme, as to exceed any one existing public demand ; and what is highly deserving of general attention, it would be raised upon the most equitable principles, upon duly proportioning such claims. Duties which tend to secure the property of individuals seem to be far preferable to such as indirectly encourage the exclusion of wholesome air, or the liberal use

use of pernicious materials. Would it not be as reasonable that the frames of glass of hot-houses should be taxed, as any other windows ?

The succeeding disquisition is more important than any of the rest. The valuation of premises is the main spring by which the component parts should be supported : before we can judge of the corrections required, we should take a survey of the present methods, by which it is conducted.

The infinite variety of estimates, by which public claims have been adjusted, could not possibly effect an impartial equality in the respective charges. Valuations have been made in various manners : from real and from nominal rentals ; by the inhabitants themselves ; by persons residing in the neighbourhood ; by commissioners empowered by late acts of parliament, and by distant and disinterested persons ; gratuitously and for hire ;

by persons of landed property ; by commercial appraisers ; or by a select committee of united interests, or of persons accustomed to value different kinds of possessions. Not only real rentals have differed much, but the imaginary rentals have undergone numerous kinds of reduction. Land and houses have been at one place estimated exactly the same, while at others various deductions for houses have been adopted. The valuation for taxes has been selected as a regulation at some places, and vice versa ; and surcharges have been observed to produce still further irregularity in the valuation.

The uncertainty of the permanence of any determined value has been equally irregular. An estimate has continued unaltered for time immemorial, or it has been subject to annual correction. The changes have usually been limited to some cefs, which has been intended to regulate all other assessments, if not taxes ; but from its obscure and complex form,

form, it has seldom been strictly observed in practice. Many alterations have appeared to involve the form in additional perplexity.

The land tax, the poor cess, the acre, the rental, an agreement at a vestry meeting, with a variety of regulations, have been adopted. It would be natural to inquire if there were an absolute necessity for so many changes for the requisite accommodation of distinct parishes? Contrivances to suit the interest of individuals might require various methods to be practised, but a correct and uniform plan would undoubtedly conduce more to public advantage.

Arguments have been urged in defence of all the different methods, and as many objections have been proposed. Some have preferred the full rental as the best general regulation, and the least subject to create any obscurity; while others have complained, that it was a hardship if a per-

son indulged with a low rental, should on that account contribute less to all public demands. A question has been asked in reply, if the same objection did not occur to a reduced land tax, or a defalcated poor rate? Those who prefer nominal rentals seem to expect some advantage from excluding real ones; while their opponents advance, that, on a public inquiry, the real ones would be ascertained, and the disguise detected; that the mischievous consequences which ensue cannot be recompensed. Some have chosen to fix a value upon every person's premises, as the more certain direction for regulating public claims; while others have alledged, that such estimates have generally been unequally made. The valuation settled by assessors or other officers appointed by Government, has been preferred by some as a guide for managing public demands of both kinds; while others have deemed it more adviseable to reduce such charges to suit some tax, or cess termed

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the regulation. The land tax and poor cess have been also esteemed most proper for the guidance of other demands ; but the various estimates of these rules have been equally objected to, and the reductions contrived in the poor rate have been esteemed considerable obstacles to the propriety of adopting such a precept.

An encouragement has been given, although rarely, to the payment of a regulating cess by the landlord. A deduction of so much per cent. with a view of preventing a certain description of persons from becoming chargeable, has been allowed ; but to this method it has been objected, that if such a scheme were intended to fulfil the design, the payment should not be voluntary, but obligatory, nor should such indulgence have any power of subsequent and unlimited benefits to owners or their tenants, in other regulations. It must be confessed, that the variety of forms, which has been adopted, has been accompanied

panied with numerous defects in practice. Unequal valuations and rentals, reduced taxes or assessments, nominal instead of real valuations, contracts or contrivances between landlord and tenant, or for the advantage of a separate parish, have all tended to perplex these momentous concerns.

A person has successfully eluded payment for want of legal form: another has refused to pay because he did not comprehend that form, in the direction of which he was immediately concerned: and a third has had no demand made of one cess, to the discharge of which he was equally subject, although he has contributed largely to others. A double claim has been made of one rate in proportion to another. An exaction has been compelled from an individual, when many others in the same parish were as liable to the levy. An enumeration of all the inconveniences and partialities that would occur from a strict scrutiny, would be tedious,

ous, and perhaps the present might suffice to demonstrate the necessity of some step being taken to procure an amendment.— Although all parties wish to maintain the preference of their own form, yet none appear to be satisfied, but the necessity of some reformation seems to be generally acknowledged.

By intricacy and seclusion disguise may frequently be delusory, and *public* be superseded by *private* interest. The abstruse modes in use have admitted of various deviations from original plans, and those regulations which have been chosen to guide others, have been themselves too incorrect. Those who have experienced the benefit of want of perspicuity, will naturally defend obscure methods. The defects in such valuations and distributions have been found so dissatisfactory as to demonstrate the necessity of stricter and more uniform regulations. Every individual is concerned in procuring an adequate adjustment,

adjustment, nor should his solicitations, if candidly and impartially submitted to the public, be deemed obtrusive, or treated with contempt, unless it could be argued, that the present forms were incapable of improvement. If all the methods in use have occasioned discontent, and if impartiality cannot be thereby effected, means of redress seem to be highly worthy of consideration.

If I might be allowed to produce a simile from my own profession, I should compare the state of public demands to a disease ; the longer it rages, the more complicated it becomes, relief must in time become absolutely necessary ; and since success is often in proportion to the early administration of a remedy, the sooner means to obtain a cure are applied, and the less difficulty will be likely to be experienced. Having traced the symptoms and causes so far as to have investigated the disorder, let us proceed to point out the probable method of alleviating the malady ;

malady; but this appears to be so far advanced as to require a consultation.

The arrangement of forms for collecting of national and parish rates, has been found preferable at some places to others, and by a scrutiny of all the different methods, many useful regulations might be selected. A valuation not only for every different cess, but even for each parishioner, has been annually settled at a vestry meeting. Officers, at other times a select committee, or a jury, have been appointed to transact the business. A difference in the value of houses and land, together with all reductions in regulating cesses, have been totally excluded. Alterations tending to equalise valuations, have been sometimes made in rentals. Persons accustomed to act as valuers of different sorts of possessions, after attaining the rentals and other necessary information, have been chosen to determine proportionate estimates; and I have been informed that such strict impartiality

ality has been obtained, that no necessity for relief, by appeal from surcharges, has at that place occurred. An individual has, of his own accord, taken an alphabetical list of the inhabitants of a large town, which plainly proved the defect of the usual imperfect neighbour-row lists, especially those commencing with the owners names. The best form has appeared to be that containing the occupiers names in house-row, the residence, fixed valuation, and, in a progressive line, each distinct cess with the charges, then the total amount, and a space for miscellaneous observations.

There are several accounts of expenditure, which would do honour to those who preside, and it is to be regretted, that the best forms are not universally practised, since by that means the strongest proofs might be given of the manner of conducting the poor, and managing other parochial business. A want of uniformity cannot fail to be

be detrimental. To preserve our valuable constitution from encroachments, its constituent parts should be methodically arranged, and impartially conducted.

I am well persuaded, that a conviction of errors is often as difficult to be obtained, as the task of enumerating them is unpleasant. The exclusion of public affairs from general view has been productive of many disingenuous, if not dishonourable practices. A depravity of morals may not unfrequently be attributed to the facility and success with which public integrity has been violated. A stricter punctuality in public transactions might gradually effect a more uniform rectitude in private concerns. By a constant disclosure of public business it would be managed with greater ease and assiduity, and mistakes or misapplication would be more effectually prevented. Defendants acting officially would have less temptation to err, since no one could reasonably request a person to forfeit his reputation with the community to oblige an individual.

A record of all the present valuations, with their dates, and the manner of regulating them, together with all the forms now in use for collecting of national and parochial claims, should be enrolled at some public office. A publication of such a statement would more effectually convince the public of the present imperfections, than all the arguments that could be advanced. A review of this sort might suggest a thousand judicious instructions, and produce innumerable ultimate advantages. All nominal valuations and mysterious deductions would be expunged, on account of the latitude thereby afforded to general disproportion and partiality. All occupiers would be enjoined to pay such demands, nor would any regulations for the benefit of a single parish, or for the separate advantage of individuals, be allowed to be intermixed with the general design. A previous acquaintance with all the real rentals would be discovered to be the principal means of obtaining the fairest valuations

luations for universal practice. Persons experienced in valuing different sorts of possessions, and those totally unconnected with the parties concerned, would be found to be the most unexceptionable appraisers. Out of the whole compilation might be selected many circumstances, which would concur to establish a more impartial plan, than that at present in use. The expense of conducting such a scheme would be amply defrayed by its subsequent emolument and advantage; and it would cooperate in adjusting uniform regulations for future management.

Every person should be obliged to certify the nature of his tenure, and if a tenant, his full rental. We have been long in the habit of annexing our signature to the number of servants and horses which we keep, and there would seem to be no greater hardship in adding our rentals, or the nature of our tenure. Such an obligation should be instituted, not with an intention that a public levy should be proportioned

oned to a peculiar rental, but as an aid in procuring a regular adjustment. A low rental might be occasionally advanced in affixing a general valuation, as well as an exorbitant one be reduced ; and yet proportionate regulations between a poor and a rich part of the country, might be made suitable to the general rentals. By an ascertainment of rentals in general, and by a strict attention to other public requisitions, owners who were occupiers might be equally charged with their neighbours, and a more impartial and satisfactory regulation than has hitherto been in use, might be readily obtained. A clear information of all real rentals, together with an attention to the payments of taxes in general, would enable those who were appointed conductors, to proportion public demands with as much accuracy as circumstances would allow ; and when rentals or valuations were equalised throughout the realm, the principal difficulty would be surmounted. The mode of estimating premises, and the fixed

fixed valuations, should be exactly similar throughout the kingdom ; and indeed the whole of the form should not vary, that a strict comparison might be made between one parish and another. A greater similarity should be preserved between the form for cesses and taxes, than is at present in use. Assessments should be united and collected half yearly, like taxes ; and the times should be so stated that a public demand might be made on or about each quarter-day in the year. A person would then know the time when parochial rates, as well as national, became due, and would receive an account of each, as regularly as he would a tradesman's bill.

If the surname of each contributor were placed in alphabetical order, with proper references to each volume, it would preserve a more punctual exactness ; and experience has, in a few instances, demonstrated its advantages by an accumulation of the sums received.

received. Columns with titles at the head of each page, and a conjunction of all the demands have been found to add considerably to the regularity of the plan; and it might be in many respects useful to notify each person's profession, distinction, or occupation. It has been also recommended to have a list of such inhabitants, as had not been included in the collectors books; for by such a check, many omissions have been discovered, and chargeable alterations have been more readily detected. I do not know that it has been at any place customary to deliver to each contributor a bill of the public demands due from him, but such a scheme would afford a satisfactory record, would create additional attention in the officer, and render payments more exact. Before the books for the ensuing year were written, the greatest pains should be bestowed in settling arrears and changes in premises. All officers concerned in receiving money, should be prohibited from being,

ing, at the same time, employed in the expenditure. A treasurer should be appointed to receive all parochial, as well as national payments, that no inconvenience might arise from balancing the accounts of officers at different seasons. If the trouble of those who officiate was diminished, and the money paid to them by a treasurer, greater economy might be expected. I am inclined to think, that the management of taxes and parish rates might become as regular as the business of the excise and post offices ; and could such regularity be obtained, the prodigious augmentation of revenue, and the equitable principles upon which it would be procured, seem to merit the greatest attention. It might not perhaps be difficult to point out that class of persons, which has at present undue advantage, but I should rather wish that such information should not be conjectural, since full proof would accrue from a publication of all the forms now in use. Abuses, or misapplication of public money,

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would

would then openly appear, and an exposure of defaulters might prevent subsequent failures.

Exactness in regulating forms for the income would of course create stricter attention to uniformity in those for the expenditure. The variations in one have been nearly as numerous as in the other ; and since many improvements might be selected for general use, a publication of every method would suggest a satisfactory model. A book for each department, with proper titles, should be agreed on, which might be used throughout the Realm. Corresponding journals of similar receptacles of this kind would soon dictate the best management, as well as preserve a permanent attention in the directors, if not a more regular conduct in the inhabitants. The best manner of conducting a poor-house or goal would be no longer conjectural, but proved by a diary of indubitable facts. There are many journals now preserved

served at public buildings, the communication and general introduction of which would do credit to the nation. A rectitude in the management of all public concerns would produce more cheerful contributions, would diminish the toil of conductors, and inconceivably advance the revenue.

Should it be needful to elucidate the beneficial effects of such inquiries, and to encourage others to be vigilant in attaining further improvements in public transactions, let us reflect upon the immethodical state of prisons, and the salutary effects which are daily accumulating from the unwearied industry of an individual. Were any one to investigate the state of other public concerns with the same ardour and assiduity exerted by the ever memorable and indefatigable Mr. Howard, innumerable advantages might be expected to result from such an inquiry. It is highly worthy of observation, that the happy consequences of such diligence may be

in a great measure imputed to bringing into public and open view, what had been previously hidden. By the introduction of cleanliness and air, these edifices continue no longer secluded from the visits of such as may suggest further amendment. Is it not probable, that a preservation of the health of prisoners may render confinement a severer punishment, by increasing their inclination for liberty ?

The date of admission of every offender, and by whom committed, the exact dimensions and other marks to render the description of the person accurate, the names, crime, behaviour, labour, trial and by whom, sentence, execution, respite, discharge, with a space for other miscellaneous occurrences, have all been regularly enrolled. Equal regard has been also paid to contrivances for the safety, health and comfort, as well as a stricter attention to the conduct of the criminals. Such regularity cannot fail to excite the

the vigilance of directors, if not improve the morals of malefactors. It is however still worthy of notice, that such judicious regulations have not hitherto been universally diffused. To render this beneficial practice universal, all such proceedings should be constantly registered at some public office; and where no disadvantage might be expected, a publication of all the methods in use should be communicated, or a selected modification enjoined. The idea of a prison being erected by felons, or any utility to be derived from their admeasurement, would, a few years ago, have been ridiculed.

An annual report of all persons assisted or supported by any public fund or contributions, their time of receiving such benefit, their behaviour, labour, state of health, and other adventitious incidents, would be of the greatest importance. If a minute detail and exact description of all suspicious itinerants and vagrants were with great regularity recorded,

corded, a list of most of the principal offenders in the kingdom might gradually be procured. Crimes are more generally committed by strangers or inmates, and itinerant traders are often the cause of great disturbances, some restrictions respecting them seem to be therefore adviseable. If a soldier be permitted to leave the service, he is under the necessity of having in his constant possession a certificate of his discharge; nor would it seem less useful for every culprit to be under equal obligation to carry a similar protection, containing all the circumstances judged requisite to express, and particularly the place of future residence, with an order for every removal to be certified by some peculiar permission. A frequent communication of such transactions between each county would effectually control the illusion at present depending upon changes in the place of abode, if not supply Government with a more ready method of procuring assistance in times of emergency.

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If the greatest advantages have resulted from a strict examination and orderly management of places of confinement, what additional benefits might we not expect from a similar prosecution of other public concerns? Some may perhaps think that too much freedom has been used in the discussion of the preceding topics. An idea of the immorality of the present age having partly originated in a defect of public integrity, may, I frankly confess, have led me into unguarded expressions: but since equal pains have been taken to investigate the excellencies as the imperfections, and since all personality, or reflexions upon any particular place, have been studiously avoided; I hope it will be found that the rule of inquiry has been as impartial as the regulations proposed.

The unqualified state of those, whose cause is attempted to be pleaded under the first general head, would alone apologise for an earnest

earnest exertion to procure them all possible relief; especially when it is considered, that those entrusted with the care of their offspring have been found so negligent of their birth-right.

On the second head it may be observed, that as this country has been renowned for its unbounded liberality, none should excel it in affording the most declaratory proofs of an indisputable and confidential discharge of all such benevolent designs.

The present state of public demands has been compared to a distemper; the symptoms and causes have been traced, a method of cure pointed out, and illustrated by a practical case.

The general tenor of this disquisition has been intended to prove, that errors in public affairs may frequently be attributed to the secluded manner in which they have been conducted;

ducted ; and of course to intimate the beneficial consequences of a more open and uniform management. For the design of these imperfect hints, I must beg leave to request my reader to recur to the introduction. Let such, who think any reformation needless, recognise the mischievous consequences of irregularity in public transactions, and the important advantages of uniformity ; and, if I am not much mistaken, they will readily change their sentiments.

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TABLE

or. — *Sept. 29th, 1863. — 7*

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TABLE FIFTH.

Record of Collectors Books for Taxation and Parochial Rates.

Occupiers Names in Neighbour-Row.	Owner's Names.	Number in Alphabetical List.	Volume.	Page.	Reference to		
					Profession, Difinition, or Occupation.	Real Rental	Nature of Tenure

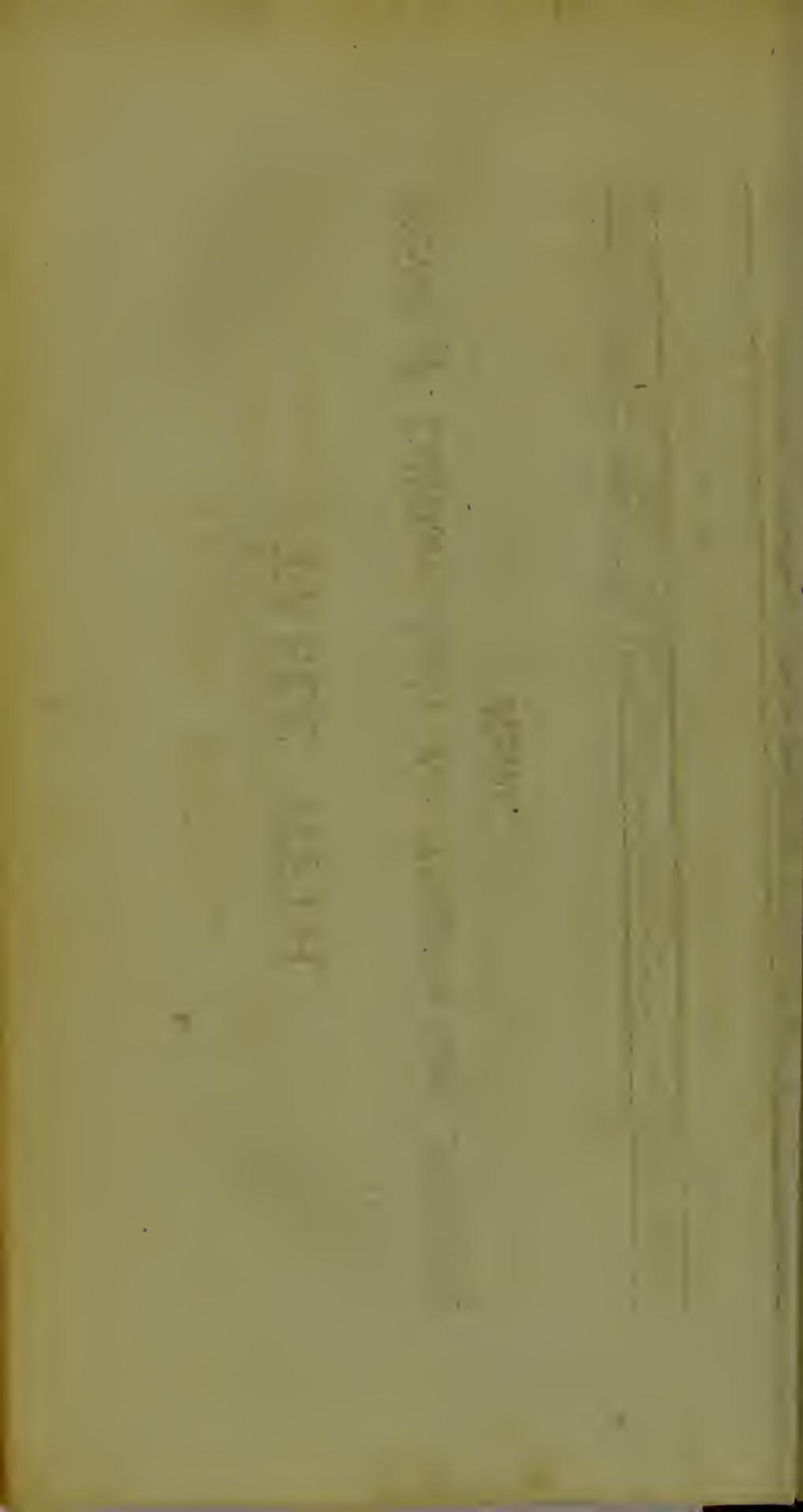


TABLE SIXTH.

Bills to be delivered to each Inhabitant liable to pay Cesses or Taxes.

NAME of INHABITANT.

Dr. to

NAME of COLLECTOR.

DATE.

Names of Taxes or Rates placed below each other.	Manner of charging.	Times of becoming due.	Sums due on each.
			TOTAL

Dates of the Times and Places fixed for receiving the Payments.

N.B. By the Accuracy of Table Sixth, the Business of Taxation, and Collection of Parochial Cesses would become uniform, and as equal as Circumstances would admit.

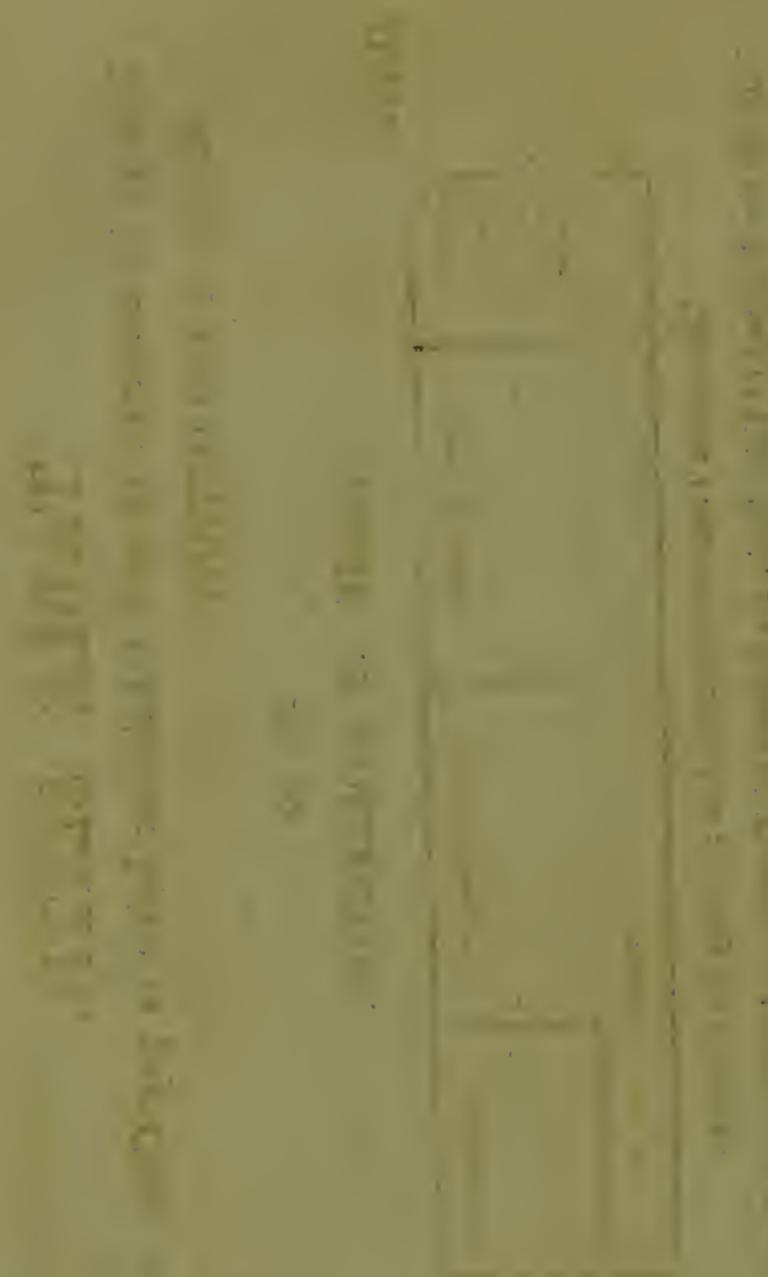


TABLE SEVENTH.

Annual Record of Expenditure, and of the Number of Persons relieved, as In or Out-Patients or Pensioners.

YEAR, PLACE, and NAME of FUND.

	Names alphabetically disposed.	Sums received.	In or Out Patients, or Pensioners.	Volume.	And Page from whence extracted.
Apparel or Cloathing,	Law Expences,				
Apprentice,	Mail,				
A poilecary,	Meat,				
Balance,	Milk,				
Beds, &c.	Oil,				
Beer,	Petty Expences,				
Bread,	Pigs,				
Building,	Rentals,				
Butter,	Repairs,				
Candles,	Salaries,				
Coals,	Salt,				
Coffee,	Shaving,				
Corn,	Soap,				
Eggs,	Spices,				
Fish,	Starch,				
Flour,	Sugar,				
Furniture,	Surgeon,				
Garden Stuff,	Tobacco,				
Hops,	Wages,				
Insurance,	Walling.				
Lamps,					

N.B. By the Seventh Table, a ready Comparison might be made between one Building, supported at a Public Expence, and every other familiar one throughout the Nation, the only Means of ascertaining real Expences.— When any recent Expence might become needful to be added, it should be included in Alphabetical Order.— Of Course a Cash Book of general Receipts and Payments, would be still equally requisite.

